Sri J. MOHAMED IMAM.—I will do it on Monday. I would also like to ask one more question so that the Minister may be prepared to answer how that tractor workshop that was started at Hebbal, is working and what is the amount spent on that workshop.

Dr. R. NAGAN GOWDA.—I will give that information.

Statement by Minister *re* Palar Waters.

Sri Kadidal MANJAPPA (Minister of Revenue and Public Works).—Yesterday Sri Imam, the Leader of the Opposition, wanted to ascertain from the Government the action they proposed to take regarding the statement said to have been made by the Madras Public Works Minister on the 10th of the last month. I have no official information on this subject. According to the Press reports, the Public Works Minister of the Madras State appears to have made a statement to the effect that he is going to address the Central Government to constitute a committee to examine the complaints in regard to the utilisation of Palar waters and it is also reported in the Press that the Madras P.W.D. Minister was not in a position to state definitely whether the Mysore State has violated the terms of the agreement or not. The utilisation of the waters of Palar river is governed by an agreement entered into between this Government and the Madras Government in the year 1892. So far as we are concerned, we have stood by the terms of the agreement, and we have not violated the terms of the agreement at any time. I can categorically state that the Madras Government have not pointed out a single instance so far where we have violated the terms of the agreement. I must also add that the ryots in the Mysore State have equally suffered because of want of rains and consequent scarcity of water in the Palar river. I must further add that if what is reported in the newspapers is correct, if the Honourable Minister for Public Works in Madras was unable to state definitely whether Mysore State had infringed the agreement ro not, there is no case at all for reference to the Central Government. Mere complaints without any basis cannot be the subject-matter of a complaint to the Central Government. I am confident that the Government of India will not constitute a committee without consulting this Government, merely to examine the complaints. It has been reported in the newspapers that the Madras Minister wants to address the Central Government to constitute an independent committee consisting of members not belonging to both the States to examine the complaints. I am thinking of writing a letter to the Madras Minister. He could have as well discussed the matter with us before making a statement. He could have avoided making a statement on the floor of the Legislature and creating an impression in the mind of the public both in this State and in Madras that this Government has violated the terms of the agreement.

As regards the restoration of the tanks in the Palar basin, it has been definitely laid down in the rules and also in the agreement that this Government has got the right to restore the original capacity, without increasing the capacity in the *ayacut*. In no case we have attempted to increase the original capacity. In the interests of good relationship between the two States, it is better that this matter is discussed and settled amicably.

Sri J. MOHAMED IMAM (Jagalur).—Am I to understand that the matter was never discussed by the representatives of the Madras Government till now?

Sri Kadidal MANJAPPA.—I have made it clear that at no time the Madras Government have said that we have violated the terms of the agreement. Even on the floor of the House it has been reported that the Madras P.W.D. Minister stated that he was not in a position to say definitely whether Mysore State has violated the terms of the agreement. He could have discussed with me before making such a statement. Madras is our good neighbour. We do not want to embitter the feelings between Mysore and Madras. I appeal to the Madras

Government not to issue statements and complaint to the Centre without trying to negotiate and decide the matter amicably.

12-30 P.M.

Sri H. C. LINGA REDDY.—Mysore Government have not violated the the terms of the agreement. But has it not come to the notice of the Mysore Government that the Madras Government have been violating the terms of the agreement in their region?

Sri Kadidal MANJAPPA.—Some of our raiyats have complained to this Government that the Madras Government have violated the terms of the Government. But we have not rushed to the Press or we have not chosen to make a statement.

Sri H. C. LINGA REDDY (Malur).—What is the protection you gave to the raiyats who complained? What is the action you took on the complaints made by the raiyats?

Sri Kadidal MANJAPPA.—As regards complaints made by our raiyats, I believe it was last year that we wrote to the Madras Government to give us that information. We have not been given the necessary information.

***Sri J. MOHAMED IMAM.**—While thanking the Minister for the Statement he has made, I think it is my duty to say a few words. I have had some experience of dealings with Madras Government, when I was Minister for Public Works. There is an agreement of 1892 regarding the sharing of waters not only of this river but of many other rivers. The representatives of Madras Government or the Madras Government have a knack to take us unawares and also to create complications and also to raise objections which could never be solved and if anything happens, they will create a big uproar to the prejudice of Mysore and my duty is to forewarn the Government and ask them to be prepared. Let me give an example. Two or three years ago, rightly or wrongly it was alleged that the Government of Mysore impounded more water in Krishnarajasagara than they were entitled to. I do not know whether there was any extra impounding at all and if so, whether it was with the concurrence or after consultations with them. One fine morning you find that the Government of India issued a directive to this Government that they should let out all the water. The Madras Government without consulting the Mysore Government perhaps have made representations to the Governor-General and he at once without consulting the Government of Mysore, *ex parte* and unilaterally issued an order and passed stricture. Why I mention this is that this incident particularly prejudiced the case of Mysore not only regarding this matter, but various other matters, including Tungabhadra Project. I asked many people why they were adamant in handing over the Thnugabhadra dam to Andhra, they said, "look at your Mysore Government; they did so badly with regard to Krishnarajasagara? they impounded much more water than they are entitled; we cannot trust them." If the Government of Madras have got a knack to make complications and make their case appear so strong as to invoke the aid of the Centre, I thought it was my duty to bring to the notice of our Government to be forewarned and forearmed. The Madras Government are very intelligent and active and they know how to act in all such matters. You must be prepared with your case. Dr. Nagan Gowda was in Madras Government at that time and he was also a party for that. I therefore suggest that they might consult eminent jurists if necessary; I have no objection. They must be prepared to meet any contingency. That is why I am particular about this question.

Sri Kadidal MANJAPPA.—As I submitted, we are going to take all necessary steps to safeguard the interests of this State in regard to this matter.

Sri J. MOHAMED IMAM.—Another thing I want to bring to the notice of the Government in this connection. When Sri T. Mariappa was the Minister for Public Works, he had promised the then House that he would reopen the case of sharing the waters of Cauvery and that he would move with the Madras Government to revise the agreement arrived at regarding the sharing

* Arterisk indicates that the speeches and remarks have not been revised by the Member concerned.

(SRI J. MOHAMED IMAM)

the waters of Cauvery under the agreement of 1892. I do not know whether anything has been done in this direction or whether there has been any negotiations. The Honourable Minister may take time to answer that.

Sri M. LINGANNA (Nanjangud).—I want to know whether the statement that was made by the Public Works Minister of Madras was discussed in the Madras Assembly.

Sri Kadidai MANJAPPA.—In reply to a debate, he is stated to have made the statement. That is what has appeared in the Press.

PAPERS LAID ON THE TABLE.

Amendments to Mysore Motor Vehicles and Road Traffic Rules, 1945.

Sri H. SIDDAVEERAPPA (Minister for Home and Industries).—Sir, as required by sub-section (3) of section 133 of the Motor Vehicles Act, 1939, I lay on the Table of the House a copy of Notification No. T. 72-5—R.T. 212-50-16, dated 30th March 1955, issued under the Motor Vehicles Act, 1939.

Rajpramukh's Recommendation.

Mr. SPEAKER.— I have received the following Order from His Highness the Rajpramukh :—

"In pursuance of clause (1) of article 207 of the Constitution of India, I, Jaya Chamaraja Wadiyar, Rajpramukh of Mysore, do hereby recommend that the Madras General Sales Tax (Mysore Amendment) Bill, 1955 be introduced and moved in the Mysore Legislative Assembly."

Jaya Chamaraja Wadiyar,
Rajpramukh of Mysore.

Madras General Sales Tax (Mysore Amendment) Bill, 1955.

Introduction.

Sri Kadidai MANJAPPA (Minister for Revenue and Public Works).—Sir, I beg to introduce the Madras General Sales Tax (Mysore Amendment) Bill, 1955 and the Mysore Village Panchayets and District Boards (Amendment) Bill, 1955 which were published in the Gazettes Extraordinary dated 31st March 1955 and 6th April 1955, respectively, under Rule 48 of the Rules of Procedure and Conduct of Business in the Mysore Legislative Assembly.

Motor Vehicles (Mysore Amendment) Bill, 1955.

Motion to adjourn discussion.

Sri H. SIDDAVEERAPPA (Minister for Home and Industries).—Sir, under Rule 88 of the Rules of Procedure and Conduct of Business in the Mysore Legislative Assembly, I beg to move:

"That the Debate on the Motor Vehicles (Mysore Amendment) Bill, 1955 be adjourned to tomorrow."

Mr. SPEAKER.—The question is :

"That the Debate on the Motor Vehicles (Mysore Amendment) Bill, 1955 be adjourned to tomorrow."

The Motion was adopted.

Business of the House.

Sri J. MOHAMED IMAM—In this connection may I ascertain the programme of business. Just now, we have received a copy of the Mysore Village Panchayets and District Boards (Amendment) Bill. I made a suggestion yesterday that all the important bills including the Mysore Village Panchayets and District Boards (Amendment) Bill and the Finance Bill may be taken up from Monday. I would like to know whether this is agreeable.

Mr. SPEAKER.—So far, we have received one Bill, namely, the Mysore Village Panchayets and District Boards (Amendment) Bill. It can be taken up on Monday. The Government will make arrangements to distribute the copies of this other Bills today or tomorrow.

MYSORE LAWS (EXTENSION TO BELLARY) BILL, 1954.

Motion to consider.

Sri A. G. RAMACHANDRA RAO (Minister for Law and Education.—Sir, I beg to move :

"That the Mysore Laws (Extension to Bellary) Bill, 1954 be taken into consideration."

Before I proceed with this Sir, I may be permitted to make one remark. In the agenda circulated it is stated that after the consideration motion, this might be referred to the Select Committee. I beg to submit Sir, that I do not think there is any necessity for referring this Bill to the Select Committee. I have informed the Leader of the Opposition also and he is also agreeable to this suggestion. This need not be referred to the Select Committee.

The main purpose of this Bill is to bring about uniformity of legislation in Bellary to be on par with Mysore. That is the main object of this Bill, and with that object this Bill has been introduced notifying the number of Bills that will be introduced in Bellary, the number of bills that are repealed. Opportunity has also been taken to make slight amendments here and there. I beg to move that this Bill may be considered by the House.

Mr. SPEAKER.—Motion moved :

"That the Mysore Laws (Extension to Bellary) Bill, 1954, be taken into conderation."

ಶ್ರೀ ಬಿ. ಹುಚ್ಚೇಗೌಡ (ತುರುವೇಕೆರೆ).—ಅಮೆಂಡ್‌ಮೆಂಟ್ ಮಾಡಿದ್ದೇವೆಂದು ಹೇಳಿದಿರಿ : what is the nature of those amendments ?

Sri A. G. RAMACHANDRA RAO.—ಬಿಲ್ಲನಲ್ಲೇ ಅದನ್ನು ಹೇಳಿದ್ದೇವೆ. There are two schedules in the Bill. The first schedule refers to the various Acts in which amendments have been made and the amendments made are mostly of a nominal nature. The schedule II indicates the Acts that are on being repealed and the new Acts that are introduced are noted. That is pages 6, 7, 8 and 9 they notify the amendments to the various Acts. From page 10 up to page 18, they notify the enactments that are to be repealed and the enactments that are to be introduced or substituted further.

***Sri J. MAHOMED IMAM** (Jagalur).—One or two changes have to be made in this Bill. For example, collection of Revenue. In Bellary they have got different period, they collect their first instalment of revenue in the month of December or January, whereas we collect from February. This uniformity has to be established. And again, regarding the revenue officers, patels and shanbhogues, I would like to know how this Act acts and reacts ? As it is now, under the Madras Law the village officers wield greater power and they can even distraint the parties for non-payment of land revenue. How does it react on their power and what is their future status ? Does it take away their powers ?

Sri Kadidal MANJAPPA (Minister for Revenue and Public Works.—As regards the powers of the village officers, it is better that the powers are uniform throughout the State. We will make necessary adjustment even according to the Bill placed before the Hon'ble Members. It is not obligatory for the Government to extend all laws together. It is open to Government to extend laws as and when the necessity arises. So, we will take into account the procedure and the practice prevailing there and the powers enjoyed by the village officers before extending the Act. But all the same, I submit that it is very necessary that as regards powers, there should be some uniformity throughout the State. We will make necessary adjustments.

ಶ್ರೀ ಬಿ. ಹುಚ್ಚೇಗೌಡ.—Uniformity ಎಂದರೆ ಅವರಿಗಿರತಕ್ಕ ಅಧಿಕಾರಗಳನ್ನು ಕಿತ್ತುಕೊಳ್ಳುವುದು ಎಂತಲೇ ಅಥವಾ ಇಲ್ಲಿರತಕ್ಕವರಿಗೆ ಹೆಚ್ಚಿ ಕೊಡುವುದು ಎಂತಲೇ !

ಶ್ರೀ ಎ. ಜಿ. ರಾಮಚಂದ್ರರಾವ್.—ಅಲ್ಲಿರತಕ್ಕ ಅಧಿಕಾರವನ್ನು ತಕ್ಕಮಟ್ಟಿಗೆ ಇವರಿಗೂ ಕೊಡುವುದು ಮತ್ತು ಈ ಮಧ್ಯಕಾಲದಲ್ಲಿ ಏನೇನು ತೊಂದರೆ ಕಂಡು ಬರುತ್ತದೆಯೋ ಅದನ್ನು ಸೂಕ್ತ ರೀತಿಯಲ್ಲಿ ಪರಿಹಾರ ಮಾಡುವುದು.

ಶ್ರೀ ಆರ್. ಅನಂತರಾಮ್ (ಚಾಮರಾಜಪೇಟೆ).—ಅಲ್ಲಿ ಶಾನುಭೋಗ ಪಟೇಲರುಗಳಿಗೆ ಸಂಬಳ ಕೊಡುತ್ತಾರೆ. ಇಲ್ಲಿ ಪೋಟಿಗೆ ಕೊಡುತ್ತಾರೆ. ಇದನ್ನು ಹೇಗೆ ಸರಿಪಡಿಸುತ್ತೀರಿ ?

Sri Kadidal MANJAPPA.—They cannot make those offices hereditary

(SRI KADIDAL MANJAPPA)

now. Even if they are hereditary, the system cannot be changed I suppose.

ಶ್ರೀ ಬಿ. ಹುಚ್ಚೇಗೌಡ.—ಅಲ್ಲಿ ಈ ಹುದ್ದೆಗಳು ವಂಶ ಪಾರಂಪರ್ಯ ಹಕ್ಕುದಾರಿಯಾಗಿಲ್ಲ. ಅದೇ ರೀತಿ ಇಲ್ಲಿಯೂ ರದ್ದು ಮಾಡುತ್ತೀರಾ ಅಥವಾ ಅಲ್ಲನವರಿಗೆ ಈ ಹಕ್ಕನ್ನು ಕೊಡುತ್ತೀರಾ ?

Sri Kadidal MANJAPPA.—That matter will be considered Sir.

Mr. SPEAKER.—The question is :

"That the Mysore Laws (Extension to Bellary) Bill, 1954, be taken into consideration."

The motion was adopted.

Now we shall take up the clauses of the Bill. Clause 2 to 7. The question is :

"That Clauses 2 to 7 will stand part of the Bill.

The motion was adopted.

Clauses 2 to 7 were added to the Bill

Mr. SPEAKER.—Schedules I and II. The question is :

"That the First Schedule and the Second Schedule stand part of the Bill."

The motion was adopted.

The First Schedule and the Second Schedule were added to the Bill.

Mr SPEAKER.—Clauss I, Title and preamble. The question is :

"That the Clause 1, the Title and the Preamble stand part of the Bill."

The motion was adopted.

Clause 1, and the Preamble the Title were added to the Bill.

Motion to pass.

Sri A. G. RAMACHANDRA RAO.—Sir, I beg to move :

"That the Mysore Laws (Extension to Bellary) Bill, 1954 be passed."

Mr. SPEAKER.—The question is :

"That the Mysore Laws (Extension to Bellary) Bill, 1954 be passed."

The motion was adopted.

MYSORE REVENUE LAWS (EXTENSION TO BELLARY) BILL, 1954.

Motion to Consider.

Sri A. G. RAMACHANDRA RAO—I beg to move :

"That the Mysore Revenue Laws (Extension to Bellary) Bill, 1954 be taken into consideration."

This is also a measure similar to the one which we just now passed. Here, they refer to the category of laws relating to revenue laws that are being introduced and the corresponding enactments that are in force are being repealed. Here also one schedule is give notifying the number of Acts. And similarly opportunity has been taken to make slight nominal amendments and lastly the various Acts that are there, the Government has taken powers to introduce them on definite dates convenient both to the Government and the people. I submit that the Bill may be considered.

Mr. SPEAKER.—Motion moved :

"That the Mysore Revenue Laws (Extension to Bellary) Bill, 1954, be taken into consideration."

***Sri M. LINGANNA** (Nanjangud).—I want to know so far as the Village Officers Act is concerned what is the practice obtaining in the State of Madras ? In the State of Mysore they have got hereditary offices carrying certain remuneration and so far as Bellary is concerned they have got salary basis.

Sri Kadidal MANJAPPA.—(Minister for Home and Public Works) I am told that the Village Officers there are also hereditary. But the mode of payment is made in the shape of salaries instead of potgi.

Sri M. LINGANNA.—Even those that are going to be affected by this amendment are they going to get potgi instead of salary ?

Sri Kadidal MANJAPPA.—As I have already submitted necessary adjustments will be made.

Sri A. G. RAMACHANDRA RAO (Minister for Law and Education).—Before these enactments are introduced in those parts, these things will be taken into consideration and adjustments made and then we will notify

Further Sir, I may submit that the Village Officers Regulation will have come under previous motion. It is not moved. It is not part of this Bill I am moving.

Sri P. R. RAMAIYA.—(Basavangudi) On a point of clarification Sir. By the application of this Bill, would there be any financial commitment to the State?

Sri A. G. RAMACHANDRA RAO.—No Sir. This is called Mysore Revenue Laws (Extension to Bellary) Bill. The laws that are bringing revenues to the Government are being sought to be introduced in Bellary. For instance, The Mysore Revenue Code, the Stamp Act, the Court Fees Act, the Mysore Excise Act, The Mysore Amusement Betting Act they all bring revenue and are introduced in this Act. The system of taxation available in Mysore will be introduced there in substitution of those that are prevailing there.

Sri P. R. RAMAIYA.—Regarding the salary to be paid to the village officers, will there not be commitment?

Sri A. G. RAMACHANDRA RAO.—As I submitted, this comes under the previous motion which we have discussed already. However, we will make adjustment before notification is issued introducing these Acts.

Sri M. LINGANNA.—So far as the four enactments that are replaced now are concerned I want to know definitely whether the State would stand to gain by the repeal of enactments that are prevailing there in Bellary; so far as Stamp Act, Court Fees Act, Excise Act, Sales Tax Act and Betting Tax Act are concerned; I want to know whether we are going to get more revenues or whether it would result in loss to the State?

Sri A. G. RAMACHANDRA RAO.—We hope that there may not be any loss. It is very difficult to calculate, because taxation there in some respects is higher than ours. We are introducing this just for the main reason that there should be uniformity of legislation in the whole of Mysore State. Even if there should be loss, we cannot help.

*ಶ್ರೀ ಎಸ್. ಗೋಪಾಲಗೌಡ (ಸಾಗರ–ಹೊಸನಗರ).—ಮೈಸೂರು ರೆವೆನ್ಯೂ ಲಾಸ್ ಎಕ್ಸ್‌ಟೆಂಷನ್ ಬಿಲ್ಲಿನ ಸಂಬಂಧದಲ್ಲಿ ಯೂನಿಫಾರಂ ಲಾಸ್ ತರಲು ಈ ಕಾನೂನನ್ನು ಮಾಡಿದೆಯೆಂದು ಹೇಳುತ್ತೀರಿ. ಕೆಲವು ಕಾನೂನುಗಳು ಹಿಂದೆ ಮದ್ರಾಸಿನಲ್ಲೇನಿತ್ತೋ ಅದೇ ಇರುವುದರಿಂದ ಕೋರ್ಟು ಮತ್ತು ಇತರ ವ್ಯವಹಾರಗಳಿಗೆ ತುಂಬಾ ತೊಂದರೆಯಾಗಿದೆಯೆಂದು ಅಲ್ಲಿಯ ಜನರು ಹೇಳುತ್ತಾರೆ. ಬಳ್ಳಾರಿಯು ನಮ್ಮ ದೇಶಕ್ಕೆ ಸೇರಿ ಈಗಾಗಲೇ ಎರಡು ವರ್ಷವಾಯಿತು. ಆದರೂ ಕೂಡ ಪೂರ್ಣವಾಗಿ ಬಳ್ಳಾರಿ ಜಿಲ್ಲೆಯ ಆಡಳಿತವನ್ನು ಮೈಸೂರು ಸಂಸ್ಥಾನದಲ್ಲಿರುವ ಕಾನೂನನ್ನು ಅಲ್ಲಿಗೆ ಅನ್ವಯಿಸಿ ನಿರಪಡಿಸಲು ಇನ್ನೂ ಸರ್ಕಾರ ಪ್ರಯತ್ನ ಪಟ್ಟಿಲ್ಲ. ಇದರಿಂದ ಅಲ್ಲಿನವರಿಗೆ ತುಂಬಾ ತೊಂದರೆಯಾಗಿದೆ, ಕೆಲವು ವೇಳೆ ನಮ್ಮಲ್ಲಿರುವ ಆಕ್ಟುಗಳನ್ನೇ ಅಲ್ಲಿಗೂ ಅನ್ವಯಿಸಬೇಕಾಗುತ್ತದೆ. ಹಾಗಿರುವಾಗ ಒಂದು ನೀತಿಯನ್ನನುಸರಿಸಿ ಮೈಸೂರು ಸಂಸ್ಥಾನದಲ್ಲಿ ಜಾರಿಯಲ್ಲಿರುವ ಎಲ್ಲಾ ಕಾನೂನುಗಳನ್ನೂ ಅಲ್ಲಿಗೂ ಅನ್ವಯಿಸುವ ಹಾಗೆ ಮಾಡಬೇಕು. ಏಕೆಂದರೆ ಅಲ್ಲಿಗೆ ಕೆಲವು ವೇಳೆ ನಮ್ಮ ಕಾನೂನುಗಳನ್ನು ಅನ್ವಯಿಸುವುದರಿಂದ ಅವರಿಗೆ ಲುಕ್ಸಾನಾಗಬಹುದು, ನಮಗೂ ಕೆಲವು ಸಂದರ್ಭಗಳಲ್ಲಿ ಹಣದ ವಿಷಯದಲ್ಲಿ ಲುಕ್ಸಾನಾಗಬಹುದು. ಅಂಥ ಸಂದರ್ಭಗಳಲ್ಲಿ ಕ್ಯಾಬಿನೆಟ್ ರೆವೆರ್‌ನಲ್ಲಿ ಒಂದು ತೀರ್ಮಾನ ಮಾಡಿ ಆದಷ್ಟು ಬೇಗ ಯೂನಿಫಾರಂ ವ್ಯವಸ್ಥೆಯಿರುವಂತೆ ಒಂದು ಬಿಲ್ಲನ್ನು ತರುವುದಕ್ಕೆ ಸರ್ಕಾರ ಪ್ರಯತ್ನ ಮಾಡಿದರೆ ಅಲ್ಲಿಯ ಜನರು ನಮ್ಮ ಸಂಸ್ಥಾನದಲ್ಲಿ ಹೊಂದಿಕೊಂಡು ಹೋಗಲು ಹಚ್ಚಿನ ಅನುಕೂಲವಾಗುತ್ತದೆಂದು ಹೇಳುತ್ತೇನೆ.

ಶ್ರೀ ಎ. ಜಿ. ರಾಮಚಂದ್ರರಾವ್.—ಮಾನ್ಯ ಸದಸ್ಯರು ಹೇಳಿದ ಆಶಯು ಸರ್ಕಾರದ ಆಶಯು ಎರಡೂ ಒಂದೇ ಆಗಿದೆ. ಒಂದೇ ರೀತಿಯ ಕಾನೂನು ಎಲ್ಲಾ ಕಡೆಯೂ ಇರಬೇಕೆಂಬುದೇ ಎಲ್ಲರ ಆಶಯವಾಗಿದೆ. ಆ ತತ್ವವನ್ನನುಸರಿಸಿಯೇ ಈ ಲಾಸ್ ತಂದಿರುವುದು. ಆದರೆ ಪ್ರತಿಯೊಂದು ಕಾನೂನನ್ನು ಜಾರಿಗೆ ತರುವಾಗಲೂ ಕೂಡ ಯಾವ ಕಷ್ಟವಿದೆಯೆಂದು ಪರಿಶೀಲಿಸಿ ಅದನ್ನು ನಿವಾರಣೆ ಮಾಡಿ ಜಾರಿಗೆ ತರಬೇಕು. ಎಲ್ಲಕ್ಕೂ ಒಂದೇ ದಾರಿಯನ್ನನುಸರಿಸಿದರೆ ಪ್ರಜೆಗಳಿಗೆ ತೊಂದರೆ. ಅದಾಗಬಾರದು, ಒಂದೇ ಬಾರಿ ಎಲ್ಲಾ ಅನ್ವಯಿಸಿ ತೊಂದರೆಗೀಡುಮಾಡಬಾರದು ಎಂಬ ಉದ್ದೇಶದಿಂದ ಪ್ರತಿಯೊಂದು ಕಾನೂನನ್ನು ಸರ್ಕಾರದವರು ಪರ್ಯಾಲೋಚಿಸಿ ಅನಂತರ ಜಾರಿಗೆ ತರಬೇಕೆಂದು ಯೋಚನೆ ಮಾಡಿ ಅದರಂತೆ ಕಾನೂನುಗಳಲ್ಲಿ ಕೆಲವನ್ನು ಈ ಮಸೂದೆಯಲ್ಲಿ ಅಳವಡಿಸಿದ್ದಾರೆ.

Mr. SPEAKER.—The question is:

"That the Mysore Revenue Laws (Extension to Bellary) Bill, 1954 be taken into consideration."

The motion was adopted.

Mr. SPEAKER.—Clauses 2 to 6. The question is:

"That Clauses 2 to 6 inclusive stand part of the Bill."

The motion was adopted.

Clauses 2 to 6 both inclusive were added to the Bill.

Mr. SPEAKER.—Schedule.

Sri P. R. RAMAIYA.—Sir, there is one point of clarification in connection with the Schedule. The Mysore Land Revenue Code is being applied to Bellary. Bellary is not governed by the Madras Code. The Mysore Land Revenue System is more or less working according to the Bombay System. I would like to know whether it would not create a revolutionary change in the working of the Revenue system in Bellary if you apply the Mysore Land Revenue Code.

Sri A. G. RAMACHANDRA RAO.—Sir, by the introduction of this one Act, we are repealing nearly a dozen Acts we have notified along with the Bill; and our study has led us to believe that there will not be any revolutionary change. In fact, people of Bellary are welcoming this legislation.

Mr. SPEAKER.—The question is:

"That the schedule stand part of the Bill."

The motion was adopted.

Schedule was added to the Bill.

Mr. SPEAKER.—Clause 1. The question is:

"That clause 1 stand part of the Bill."

The motion was adopted.

Clause 1 was added to the Bill.

Mr. SPEAKER.—Title and Preamble. The question is:

"That the Title and the Preamble stand part of the Bill."

The motion was adopted.

The Title and the Preamble were added to the Bill.

Motion to pass.

Sri A. G. RAMACHANDRA RAO.—Sir, I beg to move:

"That the Mysore Revenue Laws (Extension to Bellary) Bill, 1954 be passed."

Mr. SPEAKER.—The question is:

"That the Mysore Revenue Laws (Extension to Bellary) Bill, 1954 be passed."

The motion was adopted.

MYSORE REVISION OF STATE LAWS BILL, 1954.

Motion to consider.

Sri A. G. RAMACHANDRA RAO (Minister for Law and Education).—Sir, I beg to move:

"That the Mysore Revision of State Laws Bill, 1954 be taken into consideration."

Sir, this is a very important Bill; as could be seen from the Bill that is in the hands of the Hon'ble Members, a number of Bills are brought into the purview of this Bill. The main object of the Bill is to make these enactments passed from time to time, to conform to the Constitution. Some of them date from the year 1886. All these enactments have been carefully scrutinised by the Law Department and have been brought into conformity with the Constitution. The amendments that they have sought to make are also notified. Sir, I move that this Bill be taken into consideration.

Mr. SPEAKER.—Motion moved:

"That the Mysore Revision of State Laws Bill, 1954 be taken into consideration."

ಶ್ರೀ ಎಸ್. ಗೋಪಾಲ ಗೌಡ (ಸಾಗರ—ಹೊಸನಗರ).—ಇಂಥ ಮಸೂದೆಗಳನ್ನು ಮಂಡಿಸುತ್ತೀವೆಂದು ಹಿಂದಿನ ದಿವಸವಾದರೂ ಹೇಳಬೇಕು. ಇಲ್ಲದಿದ್ದರೆ ಬಹಳ ತೊಂದರೆಯಾಗುತ್ತದೆ. ನಾಳೆ ತಗೆದುಕೊಳ್ಳುವುದನ್ನು ಇಂದು ಹೇಳಿದರೆ ಬಹಳ ಉಪಕಾರ ಮಾಡಿದಂತಾಗುತ್ತದೆ.

1 P.M.

ಮೋಟಾರ್ ವೆಹಿಕಲ್ಸ್ ಆಕ್ಟ್‌ನ ಮೇಲೆ ಚರ್ಚೆ ಮಾಡುತ್ತ ಇದ್ದೆವು. ಅದರ ಮೇಲೆ ಮಾತನಾಡ ಬೇಕೆಂದು ಈ ದಿನ ಅದನ್ನು ಓದಿಕೊಂಡು ಬಂದಿದ್ದೇವೆ. ಈಗ ಅದು ಬೇಡ, ಬೇರೆ ಮಸೂದೆ ತೆಗೆದುಕೊಳ್ಳೋಣ ಎಂದು ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ಹೇಳಿದರೆ ಅದು ಸರಿಯಾಗುವುದಿಲ್ಲ. ಅದರಲ್ಲೇನೂ ಹೆಚ್ಚು ತೊಡಕಿಲ್ಲದಿದ್ದರೆ ಪರವಾಗಿಲ್ಲ ಒಳ್ಳೆಯದಾಗುತ್ತದೆ. ಅಕಸ್ಮಾತ್ತಾಗಿ ತೊಡಕಿದ್ದರೆ, ಅಂಥಾದ್ದು ಯಾವುದನ್ನು ನೋಡಿದೇ ನಾವು ಸುಮ್ಮನೆ ಕಣ್ಣುಮುಚ್ಚಿಕೊಂಡು 'yes' ಎನ್ನುವುದು ಸರಿಯಲ್ಲ.

ಶ್ರೀ ಆರ್. ಅನಂತರಾಮನ್ (ಚಾಮರಾಜಪೇಟೆ).—ಅದೂ ಅಲ್ಲದೆ ಇದು ಸೆಲೆಕ್ಟ್ ಕಮಿಟಿಗೆ ಹೋಗಿ ಮತ್ತೆ ಬರುತ್ತದೆ.

Mr. SPEAKER.—Therefore, all these Bills are included in the agenda—quite a number of days before they are taken up.

Sri P. R. RAMAIYA (Pasavangudi).—Sir, this booklet is placed in my hands

just now. Quite a number of laws are going to be repealed. But I would like to have some information. As it occurs to me, if the Mysore High Court Act of 1884 is amended, page 4, how it would affect the composition of our High Court here regarding the contempt of court cases, I would like to know. Since the Constitution was ushered into existence, the High Courts have to act according to some laws in existence. I want to know whether the High Court of Mysore is now functioning according to the new law that has come into existence, which governs the Supreme Court down to the High Court, or is it governed by any other law. I want to know this because, in the Courts arguments in connection with some case that is going on now in the High Court, there was some point raised about the Contempt of Court Act. I would therefore like the Hon'ble Law Minister to throw some light on that point. Another matter is about this Mysore Press Act.....

Sri A. G. RAMACHANDRA RAO.—Sir, I do not know the relevancy of the information which he now wants. I am prepared to give him the information. But how far would it be consistent with the procedure to be adopted in respect of this Bill ?

Sri P. R. RAMAIYA.—We are repealing.....

Sri A. G. RAMACHANDRA RAO.—We are not repealing any Act. This is only a revision to bring it into conformity with the Constitution.

Sri P. R. RAMAIYA.—Sir, the Second Schedule amends the Mysore High Court Act of 1884. It is amending it. They say "Omit second paragraph" etc. You have not got any thing to refer. Simply we have to take it on trust as if the whole thing has been gone through carefully I only want some information from the Law Minister as to how the Contempt of Court law is going to be affected by this and whether there is any law at present to govern the contempt of court cases and if so, is it the old law or is it the new law that would come into operation after the ushering of the Constitution. The Supreme Court is the Appeal Court of the High Court of Mysore. There are some doubts.

Sri R. ANANTARAMAN.—Sir, I rise to a point of order. The case is pending before the High Court. It is not yet settled. Is it fair that the Hon'ble Law Minister should say something about it ?

Sri P. R. RAMAIYA.—My friend Sri Anantaraman is discussing some point of law.

Sri R ANANTARAMAN.—The point at issue is whether the Contempt of Court Act is still existing and applicable to the present case or whether the Contempt of Court Act is not applicable to the present case.

Sri P. R. RAMAIYA.—I want to know a point of fact. There is no point of law in this. I am very clear in my mind. I want to know a point of fact. What law governs us? That is one point. I would like the Hon'ble Law Minister to throw some light on this subject.

Sri A. G. RAMACHANDRA RAO.—The Judiciary is being organised and worked under the Constitution. The High Court is subordinate to the Supreme Court. Regarding the Contempt of Court Act, the Act of Mysore has been repealed by the Central enactment. It is no longer operative. Each High Court has to frame its own rules for regulating the contempt of court procedure. So far, the High Court has not done it. So the principles of natural justice has to be applied and the case decided. That is my view of the case.

***Sri M. LINGANNA** (Nanjangud).—Sir, the proposed Bill before us seems to be an omnibus one wherein almost all the Acts are sought to be revised. I notice that in some of the Acts that are in existence now, some words and some sentences have been sought to be revised. We also note that some of the Acts are sought to be amended by separate Bills. To give an example, the Cattle Trespass Act is before us and an amendment is moved for that. But in this particular amending Bill wherein revision is sought for the Cattle Trespass Act of 1871, section 12 is being substituted. But I want to know—where was the necessity for this when the Cattle Trespass Act is the subject of a separate amendment ?

(SRI M. LINGANNA.)

The other Acts that have been sought to be revised are very important Acts like the Land Revenue Code, the Village Officers Act and also the Small Cause Courts Act; some of the most important Acts of the State have been sought to be revised by this amending Bill. Sir, the far-reaching consequences of this particular revising Bill ought to have been made known to this House because several sections and several clauses have been revised. If we allow this amendment to be passed without being subjected to the scrutiny and detailed investigation of a Select Committee, I believe, that we will not be doing justice so far as the Revision of the State Laws Bill is concerned. Because, some of them are redundant and some of them need careful consideration and scrutiny as almost all the Acts of the State are sought to be revised. I therefore, submit that this particular amending Bill wherein most of the State Laws have been sought to be revised should be sent to a Select Committee. I have no objection if the report of the Select Committee is placed before this House in this session itself and the Bill passed. If it is not possible it may be brought before this House in the next session. I therefore, submit that the Mysore Revision of State Laws Bill should be referred to a Select Committee and after a careful and meticulous scrutiny, we may accept this amending Bill.

Sri A. G. RAMACHANDRA RAO.—The Hon'ble Member who spoke just before me raised only one point, namely, that there was already an amending Bill in respect of the Cattle Trespass Act and an amendment for the same is included here also.

Sri M. LINGANNA.—There is another the Mysore Village Panchayets and District Boards Act .....

Sri A. G. RAMACHANDRA RAO.—There are some amending Bills apart from the amending Bill here. The scope of the two are different. Here, it is done to bring it in conformity with the Constitution. The other is to meet a situation, to make adjustments as per the present requirements. So the scope is different. One other Hon'ble Member pointed the change of phraseology from local Government to State Government. The word local Government is no longer in use. The word in use is the State Government. Therefore, we have introduced that phraseology in this enactment. Regarding referring to the Select Committee I should think that it would be better that this House as well as the Legislative Council go into the matter after it is referred to a Select Committee and considered by them. This is a very important measure. I would be glad if the Select Committee were to go through this and make this Bill better and bring it before this House. I beg to move that this Bill may be referred to a Select Committee of both the Houses. I will make a motion after the consideration stage is over.

Mr. SPEAKER.—The question is:

"That the Mysore Revision of State Laws Bill, 1954, be taken into consideration."

The motion was adopted.

Motion to refer

Sri A. G. RAMACHANDRA RAO.—As I submitted, Sir, this is an important measure seeking to bring the laws of Mysore in conformity with the Constitution. It is better that it is considered by a Select Committee in detail and brought back to this House with their report. I therefore beg to move.—

"That the Mysore Revision of State Laws Bill, 1954, be referred to a Joint Select Committee of this House and Legislative Council, consisting of a total number of twelve members (eight from this House and four from the Legislative Council) that the concurrence of the Legislative Council be obtained therefor and that the following Members of this House shall be members of the Joint Select Committee, namely.—

Sriyuts—

1 K. Puttaswamy
2 M. Madiah
3 M. V. Rama Rao
4 H. C. Linga Reddy
5 M. Rajasekharamurthy
6 J. Mohamed Imam

Sriyuts—

7 K. Pattabhiraman, and
8 N. Huchmasthy Gowda"

Mr. SPEAKER—The question is :

"That the Mysore Revision of State Laws Bill, 1954, be referred to a Joint Select Committee of this House and the Legislative Council, consisting of a total number of twelve members (eight from this House and four from the Legislative Council), that the concurrence of the Legislative Council be obtained therefor and that the following Members of this House shall be members of the Joint Select Committee, namely:—

Sriyuts—

1 K. Puttaswamy
2 M. Madiah
3 M. V. Rama Rao
4 H. C. Linga Reddy
5 M. Rajasekharamurthy
6 J. Mohamed Imam
7 K. Pattabhiraman, and
8 N. Huchmasthy Gowda."

The motion was adopted

Mr. SPEAKER.—Under rule 90-P, the Minister for Law is nominated as a member of the Joint Select Committee.

THE CATTLE TRESPASS (AMENDMENT) BILL, 1954.

Motion to consider.

* **Dr. R. NAGAN GOWDA** (Minister for Agriculture).—Sir, I beg to move.

"That the Cattle Trespass (Amendment) Bill, 1954, as passed by the Legislative Council, be taken into consideration."

In doing so, I wish to state that the copy of the Bill as passed by the Legislative Council was placed on the Table of the House. It contains, as it has emerged from the Legislative Council, a few minor changes of important provisions which are necessary for the smooth working of the Act and also in order to provide safety for the owners of cattle and also for getting rapid action taken on those that allow cattle to trespass into others fields.

It also provides for application of this Act to Bellary. That of course is incidental. The Bill that was passed just a few minutes back regarding the application of laws to Bellary does not contain this. Section 17 of the existing Act provides for only three months before which the unclaimed proceeds of the sale of cattle for failure to pay the fine, etc., are kept with the Magistrate of the District. This one provides for six months. Section 26 provides for penalties for damage to crops, etc. A new section has been added—section 26A which states :

"No Court shall take cognizance of any offence punishable under section 26, except on a complaint in writing made by a person aggrieved by such offence or by a person who is a public servant as defined in section 21 of the Indian Penal Code (Central Act XLV of 1860)."

This also is an important section because it enables the person whose property has been damaged to make a complaint for action being taken on the owners of cattle that are responsible for damage. Then we have section 32 which provides for rules being made in this regard. In Bellary at present there are a number of Acts in force which are also sought to be repealed under this. This Bill is before the House and I beg that this be taken into consideration.

Mr. SPEAKER.—Motion moved :

"That the Cattle Trespass (Amendment) Bill, 1954, as passed by the Council be taken into consideration."

Sri J. MOHAMED IMAM (Jagalur).—Have the elders in the Legislative Council given us any fresh suggestion?

Dr. R. NAGAN GOWDA.—They have made an amendment. One of the provisions that was contained in the original Bill has been dropped. That contemplated the requirement of a deposit by the owner of the cattle which trespassed into others, fields; that provision has been deleted in this.

Sri M. LINGANNA (Nanjangud).—What is the quantum of penalty contemplated?

Dr. R. NAGAN GOWDA.—Under the one that was deleted ?

Sri M. LINGANNA.—Yes.

Dr. R. NAGAN GOWDA.—That was a deposit of Rs. 25 per head. That provision has been removed.

*Sri R. ANANTARAMAN (Chamarajapet).—While whole-heartedly supporting this Bill, I wish to bring to the notice of the Hon'ble Minister that when the cattle are kept in the cattle pound according to the present rules, the feeding charges are very very low. In Bangalore and other places every week we hear of many deaths of these cattle and the authorities concerned have no power to feed them excess because there is that audit objection. I thought the Minister should have brought some amendment here; but still he has got the rule making power. The Government have got power. At least under the rule making power they may enhance the feeding charges so that the cattle will not die in distress. That is very necessary. Every week in the Corporation of Bangalore City we hear about at least two to three cattle dying because they are underfed. Another thing is, in Bangalore City there are many cattle trespassing. There is no restriction at all on these cattle in the City and wherever you go, you find the cattle trespassing. This Act should have been extended to the cities also so that there will be no such trouble.

Mr. SPEAKER.—It extends to the whole of the Mysore State.

Sri R. ANANTARAMAN.—It is not very clear. It looks as if it is only extended to the lands in the villages.

Dr. R. NAGAN GOWDA.—Under the new provision that has been included here—power to make rules—it is intended that the Government would make suitable provision for the feeding charges. The provision that was originally made was for a time when the price of fodder and all that was low. Now suitable changes have to be made. With regard to the other point that was raised by my friend regarding the large number of cattle trespassing even in a civilised town like Bangalore, now there is only one way of doing it at present, that is, to increase the fines that are to be imposed on cattle that trespass and that is possible under the rules and the provision that we have now.

Sri M. LINGANNA (Nanjangud).—What was the Act prevailing in Bellary and what is the difference in the present amending Bill?

Dr. R. NAGAN GOWDA.—It was the same Central Act that was prevailing there. It had some other provisions, but now we want to bring it in uniformity with the rules prevailing in Mysore.

*Sri M. LINGANNA.—Under this particular amendment, the Government have sought to extend the time that was provided under section 17 of the original Act of 1871. As per the original Act, the District Magistrate was allowed to keep the sale proceeds in deposit for three months and if no claim be preferred and established within that period, he shall at the expiry dispose of them. Under the present amendment, the period is increased from 3 to 6 months. Of course, this particular amendment seems to be in favour of the people who are usually addicted to leave their cattle at large; of course, to that extent it is a beneficial one, but I believe the Cattle Trespass Act could have been amended in a comprehensive manner because there are certain difficulties that are prevailing so far as the operation of the Act is concerned. Now here they have provided that a Magistrate can only take cognizance of the contravention of the provisions of this Act only if an application is made by the person who is aggrieved; but this was not provided under section 26 of the old Act. Now it is made compulsory by the person who is competent to prefer a complaint and thenceforth the provisions of this Act would come into operation. I believe the improvement is not to the advantage of the agriculturists themselves because the Agriculture Minister is aware that the cattle trespass offences are not few and far between but they are large in number and as such it should be made incumbent on the Police Officers concerned or the Village Officers or Village Panchayats or Shanbhogues to look into this matter and often times the villager himself will not be in a position to complain. The villager will not be knowing the exact connotation of the

provisions of this particular Act; he is so ignorant. As such the difficulty arises as to the proper authority to be approached by the villager who is aggrieved. The amendment makes it incumbent on the aggrieved party to prefer a complaint. Until then this particular Act does not come into operation at all. So, I want to know how this particular insertion by way of an amendment is an improvement on the old Act of 1871.

*Dr. R. NAGAN GOWDA.—I for myself consider that this provision of section 26A is very important and very necessary. The cultivator cannot depend to any great extent either on the village officers or the Police officers or the Panchayat Board servants to take care of these stray cattle. Difficulty will never be felt by a cultivator to make a complaint at all to the Amildar or to the Magistrate in the area regarding the trespass and the damage caused on his field. But for a provision like this, it would be difficult for any action being taken on the damage done on the property of the person. Since this provision is here now, it will become incumbent on the officers to take action on a complaint. The cattle as was mentioned by the Hon'ble Member has been stray cattle.

Sri M. LINGANNA.—Any person will prefer a complaint to any one of the public servants as contemplated in section 21 of the Indian Penal Code. Who has to prefer the complaint? May I know whether any adequate provision is made to prefer a complaint to the court itself?

Dr. R. NAGAN GOWDA.—The owner of the property will have to make a complaint. That is the provision here. A person aggrieved by such an offence should make a complaint and on the complaint the officer will have to find out the amount of damage that has been done and take action to see that punishment is inflicted on the person whose cattle causes damage and also see that compensation is paid for the damage that is inflicted on the owner of the property. I think this provision is very important and necessary.

ಶ್ರೀ ಪಿ. ಆರ್. ರಾಮಯ್ಯ (ಬನವನಗುಡಿ).—ಸ್ವಾಮಿ, ಈ 1871ನೆಯ ಇಸವಿಯ ಕ್ಯಾಟಲ್ ಟ್ರೆಸ್‌ಪಾಸ್ ಆಕ್ಟಿನ 3ನೆಯ ಸೆಕ್ಷನ್ನಿನಲ್ಲಿ 'ಕ್ಯಾಟಲ್' ಅನ್ನುವ ಪದಕ್ಕೆ ಅರ್ಥವಿವರಣೆ ಕೊಡುತ್ತ "Cattle" includes also elephants, camels, buffaloes etc., ಎಂದು ಹೇಳಿದ್ದೀರಿ. ಈಗ ಸಾಧಾರಣವಾಗಿ ಈ ಹೆಗ್ಗಡದೇವನಕೋಟೆ ಇತ್ಯಾದಿ ಕಡೆಗಳಲ್ಲಿ ಕಾಡು ಜಾಸ್ತಿಯಾಗಿರುವುದರಿಂದ ಕಾಡಾನೆಗಳು ಬಂದು ರೈತನು ಇಟ್ಟಿರತಕ್ಕಂಥ ಬೆಳೆಯನ್ನೆಲ್ಲಾ ಮೇಯ್ದುಕೊಂಡು ಹೋಗುತ್ತಾ ಇರುವುದು ಸಹಜವಾಗಿಯೇ ಇದೆ. ಹಾಗೆ ಬಂದು ಬೆಳೆಯನ್ನು ನಾಶಪಡಿಸುತಕ್ಕಂಥ ಆ ಕಾಡಾನೆಗಳನ್ನು ಹೇಗೆ ಹಿಡಿದುಕೊಂಡು ಬರುವುದು? ಹಾಗೆ ಹಿಡಿದುಕೊಂಡು ಬರತಕ್ಕ ಆನೆಗಳಿಗೆ ತಾವು ಆ ಸ್ಥಳದಲ್ಲಿ ಯಾವುದಾದರೂ ದೊಡ್ಡಿಗಳನ್ನು ಏರ್ಪಾಡು ಮಾಡಿದ್ದೀರಾ ಹೇಗೆ ಎಂಬುದನ್ನು ಸ್ವಲ್ಪ ತಿಳಿಸಬೇಕಾಗಿದೆ.

ಡಾ॥ ಆರ್. ನಾಗನಗೌಡ.—ಆ ಪ್ರದೇಶದಲ್ಲಿ ಅಂಥ ದೊಡ್ಡಿಗಳನ್ನು ಯಾರೂ ಮಾಡುವುದಕ್ಕೆ ಆಗುವುದಿಲ್ಲ.

ಶ್ರೀ ಪಿ. ಆರ್. ರಾಮಯ್ಯ.—ಹಾಗೊಂದು ತಾವು ಏರ್ಪಾಡನ್ನು ಮಾಡದೆ ಹೋದರೆ ರೈತರಿಗೆ ಬಹಳಾಗಲಿ ಬಿಲ್ಲ. ಅದಕ್ಕಾಗಿ ತಾವು ಅಲ್ಲಿ ಆ ಆನೆಗಳನ್ನು ಹಿಡಿಯತಕ್ಕ ಬಗ್ಗೆ ಒಂದು ನೂಕ್ಕ ಏರ್ಪಾಡನ್ನು ಮಾಡಬೇಕಾಗಿದೆ. ಹಾಗೆ ಮಾಡದೆ ಹೋದರೆ ರೈತನು ಕಷ್ಟಪಟ್ಟು ಬೆಳೆದ ಆಹಾರಸಾಮಗ್ರಿಗಳ ಬೆಳೆಯೆಲ್ಲಾ ಆ ಆನೆಗಳಿಂದ ಮೇದು ಹೋಗಿಬಿಡುತ್ತದೆ. ಆದುದರಿಂದ ಸರ್ಕಾರದವರು ಈಗ ಈ ಹೆಫೆನಿಷನ್ನಿನಲ್ಲಿ ಈ ಆನೆ ಮತ್ತು ಒಂಟೆಗಳನ್ನು ಸೇರಿಸುವುದಕ್ಕನುಗುಣವಾಗಿ ಈ ಆನೆಗಳನ್ನು ಆ ಪ್ರದೇಶದಲ್ಲಿ ಹಿಡಿದುಹಾಕಲು ಒಂದು ದೊಡ್ಡಿಯ ವ್ಯವಸ್ಥೆಯನ್ನು ಮಾಡತಕ್ಕದ್ದು ಒಳ್ಳೆಯದೆಂದು ಹೇಳುತ್ತೇನೆ.

ಡಾ॥ ಆರ್. ನಾಗನಗೌಡ.—ಆ ರೀತಿ ಆನೆಗಳನ್ನು ಹಿಡಿದುಕೊಡುವುದಕ್ಕೆ ಸರ್ಕಾರದವರು ಒಂದು ದೊಡ್ಡಿಯನ್ನು ಮಾಡುವುದಕ್ಕಾಗುವುದಿಲ್ಲ. ಹಾಗೆ ಮೇಯುಲಕ್ಕೆ ಬರತಕ್ಕಂಥ ಆನೆಗಳನ್ನು ಓಡಿಸತಕ್ಕದ್ದು ಆಯಾ ರೈತರ ಜವಾಬ್ದಾರಿ. ಇದು ಇವರ ಮೇರೆ ಬಿದ್ದಿರತಕ್ಕಂಥ ಒಂದು ಭಾರ. ಸರ್ಕಾರವೇನೂ ಮಾಡುವುದಕ್ಕಾಗುವುದಿಲ್ಲ. ರೈತರೇ ಇವುಗಳನ್ನು ಅತ್ತಲಾಗಿ ತರುಬಿಕೊಂಡು ಬರಬೇಕಾದ್ದು ಅವಶ್ಯಕ. ಈ ವಿಚಾರ ಜೀನು ಕುರುಬರಿಗೆ ಚೆನ್ನಾಗಿ ಗೊತ್ತಿದೆ.

1-30 P.M.

Mr. SPEAKER.—The question is:

"That the Cattle Trespas (Amendment) Bill, 1954, as passed by the Council, be taken into consideration."

The motion was adopted.

Mr. SPEAKER.—There are no amendments. We shall take up clauses 2 to 7. The question is:

"That clauses 2 to 7, both inclusive, stand part of the Bill."

The motion was adopted.

Clauses 2 to 7, both inclusive were added to the Bill.

Mr. SPEAKER.—Clause 1. The question is:

"That Clause 1 stand part of the Bill."

The motion was adopted.

Clause 1 was added to this Bill.

Mr. SPEAKER.—Title and Preamble. The question is :

"That the Title and the Preamble stand part of the Bill."

The motion was adopted.

The Title and the Preamble were added to the Bill.

Motion to pass.

Dr. R. NAGAN GOWDA.—I beg to move :

"That the Cattle Trespass (Amendment) Bill, 1954, as passed by the Council, be passed."

Mr. SPEAKER.—The question is :

"That the Cattle Trespass (Amendment) Bill, 1954, as passed by the Council, be passed."

The motion was adopted.

MYSORE SALES-TAX (AMENDMENT) BILL, 1955.

Sri Kadidal MANJAPPA (Minister for Revenue and Public Works).—Sir, I beg to move :

"That the Mysore Sales-Tax (Amendment) Bill, 1955, be taken into consideration."

This is a non-controversial measure. Hon'ble Members are aware that the businessmen in the State were all along urging for the constitution of an Appellate Tribunal to hear sales-tax appeals. The Committee constituted under my chairmanship to go into the question of revising the Sales-Tax, Act had also recommended that an Appellate Tribunal may be constituted to hear and dispose of sales-tax appeals. Accordingly, this Bill is introduced providing for the constitution of Appellate Tribunal. The tribunal will consist of a District Judge and an officer of the Sales-Tax not below the rank of a Deputy Commissioner and a non-official practising the profession of Accountancy for a period of not less than five years. It is open to the dealers either to prefer an appeal according to the existing provision to the Commissioner or prefer an appeal to the tribunal. After dealing with the main provisions, I propose to explain the almost all the clauses of the Bill so that the Hon'ble Members may follow the discussion and understand the provisions clearly.

We have availed of this opportunity to amend certain other provisions in the Sales-Tax Act. According to the practice now in vogue, sales-tax for each year may be collected in advance. This is being done in accordance with the rules. Recently, the High Court of Madras has held that the levy and collection of tax in advance is illegal. Therefore, amendment is proposed to Section 3 of the main Act. Again there is a proposal to insert a new clause after clause 11 of the existing Act. Under the existing provisions, only the registered dealer can collect sales-tax. In certain cases Government and other officers are selling goods like iron and steel and like commodity. If only registered dealers are empowered to collect sales-tax, the Government which is not a registered dealer cannot collect sales-tax. Therefore, a clause has been inserted to empower the Government to collect the sales-tax. Against the decision of the Sales-Tax Tribunal, the assessee or the Deputy Commissioner can approach the High Court by means of a revision petition within a period of 60 days from the date on which the order is passed. Provision has also been made for preferring appeals to the High Court. It has also been provided that petitions applications and appeals preferred to the High Court should be heard by a bench of not less than two Judges. The other amendments proposed are minor amendments. They are not controversial in nature. Coming back once again, if the Hon'ble Members agree, I propose to deal with the Bill, clause by clause.

Sri A. BHEEMAPPA NAIK (Molakalmuru).—On ground, the Committee decided that the growers should not be asked to pay sales-tax, but now in the rule-making power that has been reversed.

Mr. SPEAKER.—The Hon'ble Minister has not finished.

Sri A. BHEEMAPPA NAIK.—I am asking whether he could not include that and bring proper that the amendments here also so as to see intention with which the ground was exempted from sales-tax to the grower is also included here.

Sri Kadidal MANJAPPA.—I think that may be done by the revision of rules. It is not necessary to amend the Act. The Hon'ble Member has brought to notice that there is some confusion in the minds of the assessing authority and in the minds of the growers also. I will try to rectify the irregularities, if there is any. Sir, Clause 2 of the Bill deals with definitions. After clause (*a*) of the main Act, it is proposed to insert a new clause, namely (*a*-1) which defines the words 'appellate tribunal'. Appellate tribunal means the tribunal appointed under Section 2-A; the words 'Commissioner' and 'Deputy Commissioner' have also been defined in this Section. In clause (*j*) it is proposed to insert an explanation. The explanation reads as follows:—

> "*Explanation* 2.—Notwithstanding anything contained in the Indian Sale of Goods Act, 1930 (Central Act III of 1930), the sale of any goods which have actually been delivered in the State of Mysore as a direct result of such sale for the purpose of consumption in the said State, shall be deemed for the purposes of this Act to have taken place in the said State notwithstanding the fact that the property in the goods has, by reason of such sale, passed in another State."

That is in accordance with the Supreme Court decision. I have already explained Section 3 which deals with the question of constituting an Appellate Tribunal. Clause 2 deals with the question of appointment of Commissioner and Deputy Commissioners. I have already explained clause 4 which empowers the Sales-Tax Authorities to levy and collect sales-tax in advance during any year in monthly or quarterly instalments. I have already explained Section 5 which empowers the Government or any authority under Government to collect sales-tax.

Sri H. K. VEERANNA GOWDH (Maddur).—You collect in advance also from Government depots.

Sri Kadidal MANJAPPA.—Section 6 seeks to amend Section 14 of the principal Act. It is only a minor amendment. It has been provided in this section that an appellate authority may admit an appeal after a period of 30 days if that assessee has sufficient cause for not preferring the appeal within that period. Section 7 proposes to make certain amendments to Sections 15 and 16 of the principal Act. It deals with the question of revision. Under Section 15 (1), "the Government may in its discretion call for and examine the record of any order passed or proceedings recorded by any authority, officer or person under the provision of this Act, including sub-section (2), for the purposes of satisfying itself as to the legality or propriety of such order or as to the regularity . . ."

Under the proposed amendment, the Deputy Commissioner will be the authority for entertaining revision petitions.

Sri K. PATTABHIRAMAN (Kolar).—Sir, Clause 4 is to amend section 3 of Mysore Act XLVI of 1948.

> "4. Amendment of section 3 of Mysore Act XLVI of 1948.—After sub-section (1) of section 3 of the principal Act, the following sub-section shall be inserted, namely:—
>
> "(1-A). The tax for each year may be assessed, levied and collected in advance during the year in monthly or quarterly instalments, and for that purpose a dealer may be required to furnish either an advance estimate of his turnover for the year, or periodical returns of the actual turnover as may be prescribed. The assessing authority may determine the amount of tax payable in respect of any period on the basis of the estimate or returns furnished by the dealer or on the basis of transaction of the dealer in the previous year and on such assessment, the dealer shall pay

(SRI K. PATTABHIRAMAN.)

the sum demanded within such time as may be fixed by such authority."

Apart from the practice, what I want to know from the Hon'ble Minister is whether in a case of this kind, sales-tax in advance could be collected? It is something like a past sale must take place, and the tax on it must be collected. It is only in such cases we will be entitled to ask for a tax. Here, the question is 'in advance'. I can understand if the payment is delayed. Suppose the transaction has already taken place.

Mr. SPEAKER.—May I know whether the Hon'ble Member wants to argue the point?

Sri K. PATTABHIRAMAN.—I am trying to make my mind clear. My point is whether you could demand tax in advance, can we do that? That is what I am trying to know.

Sri V. M. MASCARENHAS (St. John's Hill).—Nobody can collect the sales-tax in advance.

Sri K. PATTABHIRAMAN.—Why not you hear me for a while? In the case of income-tax after the income-tax year is over only payment is deferred. Now before the accounts are actually scrutinised and the amount fixed, the assessment actually to be determined and pending that, after the year is over, you ask for an advance payment on the basis of the previous year's turnover. That is what is done in the income-tax.

(*Interruption*)

Please hear me first. That is why I ask you to read the section. Here the question is the sale has not taken place at all. On the possibility of having a future turnover, you ask the dealer for advance payment. The analogy of the income-tax does not apply here.

Mr. SPEAKER.—I understand the force of the argument of the Hon'ble Member. The argument either for or against the inclusion of this clause can be taken up after the consideration stage.

Sri K. PATTABHIRAMAN.—Because there is also a decision, Sir. The Madras High Court has considered this and they have definitely ruled that in a case of this kind—on the future turnover, advance payment cannot be asked and that is what you seek to do here. I am asking you the question in a legal bent of mind. The analogy of the Income-tax will not apply.

Sri A. BHEEMAPPA NAIK.—I understood the point of argument of Sri K. Pattabhiraman. What he means is, in the Income-tax case aftar the year 1954-55 is over they assess in the year 1955-56. In the case of sales-tax, though the sale has not been actually effected, the sales-tax will be demanded. How are you entitled to demand the sales-tax before actually the sale is effected?

Mr. SPEAKER.—These are the arguments for and against the inclusion of that clause. We shall take up this question when considering clauses.

Sri K. PATTABHIRAMAN.—Can we proceed with section 7?

Sri Kadidal MANJAPPA.—I was submitting that under section 15 the Government was the authority to entertain revision petitions, here it is proposed that the Deputy Commissioner may be empowered to entertain revision petitions and pass orders. The Commissioner is also empowered to entertain revision petitions and to pass orders thereon. Section 16 deals with the procedure to be adopted for preferring all appeals. It also deals with the question of limitation; and the court fee proposed is not less than 25 rupees and not more than Rs. 100.

Section 16-A empowers the High Court to entertain revision petitions. It also deals with the procedure to be adopted in entertaining and disposing of revision petitions. 16-B deals with appeals to the High Court.

Sir, as I submitted, this is not a controversial measure. The merchant community will welcome this measure. (*A Voice*: Have you ascertained the views?) Yes. They will welcome the Appellate Tribunal. I was the Chairman of the Committee appointed by the Government. Almost all the people who gave evidence before the Committee urged for the appointment of an Appellate Tribunal. A similar tribunal is working to hear and dispose of cases

arising in Bellary District. Therefore, it is not a new body to be appointed in the State. Instead of having a tribunal only for Bellary District, it is much better to have a tribunal for all the Districts in the State. The merchants, I am sure, will welcome this measure because it gives them the proper justice.

I have already stated that the dealers are given alternative remedies. They can either approach the Revenue Board or they can approach the Sales-Tax Tribunal. These remedies are alternative. The Financial Memorandum has been appended to the Bill. The expenditure involved is about Rs. 3,883 per month or Rs. 46,596 per annum. The expenditure will be covered by the Court Fee that will be levied on revision petitions and appeal petitions.

Sri J. MOHAMED IMAM (Jagalur).—When the Revenue Board itself has the jurisdiction to hear the appeals where is the need to have another tribunal for Sales-Tax ? In order to keep down the expenditure, it is better not to have a tribunal. There will be dual control and there may be some anomaly.

Sri Kadidal MANJAPPA.—There will not be any anomaly. I submitted the remedies were alternative in character. He can either approach the Revenue Board or the Appellate Tribunal. If he approaches the Revenue Board, the decision of the Revenue Board will be final. If he chooses to approach the Tribunal, he will have the opportunity of preferring an appeal to the High Court.

Sri J. MOHAMED IMAM.—Since there is already a competent body to enquire into the matters, don't you think that the constitution of this body is a superfluous one ?

Sri Kadidal MANJAPPA.—We are already having a tribunal for Bellary District. As I submitted the tribunal scheme is self-supporting. And further, I have got an idea of appointing a single District Judge for this Tribunal as well as the Revenue Board. I cannot make a definite statement at this juncture, but I have got an idea to do so.

Mr. SPEAKER.—Motion moved :

"That the Mysore Sales-Tax (Amendment) Bill, 1955, be taken into consideration.

ಶ್ರೀ ಟಿ. ಸಿ. ಬನಪ್ಪ (ತರೀಕೆರೆ).—ಅಧ್ಯಕ್ಷರೇ, ಈ ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ಅಮೆಂಡ್‌ಮೆಂಟ್ ಬಿಲ್ಲಿನಲ್ಲಿ ಸೂಚಿಸಿರುವ ಟ್ರಿಬ್ಯೂನಲ್ಲಿನ ವಿಷಯವಾಗಿ ಶ್ರೀಮಾನ್ ಇಮಾಂರವರು ಆಗಲೇ ಹೇಳಿದ್ದಾರೆ. ಮೊನ್ನೆ ತಾನೆ ಇದೇ ಅಧಿವೇಶನದಲ್ಲಿ ರೆವಿನ್ಯೂಬೋರ್ಡ್ ಬಿಲ್ ಎಂಬುದು ಈ ಸಭೆಯಲ್ಲಿ ಅಂಗೀಕೃತವಾಗಿ, ಅದರಂತೆ ರೆವಿನ್ಯೂ ಬೋರ್ಡ್ ರಚನೆಯಾಗಲಿದೆ. ಆ ಬೋರ್ಡಿನ ಮುಂದೆ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸಿನ ವ್ಯವಹಾರಗಳೂ ಕೂಡ ಹೋಗಬಹುದೆಂದು ಅದರಲ್ಲಿ ಅವಕಾಶಮಾಡಿದ್ದಾರೆ. ಈ ಸಂಬಂಧದಲ್ಲಿ ನಾನು ಮೊನ್ನೆ ಒಂದು ಪ್ರಶ್ನೆ ಕೇಳಿ, ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ಅಮೆಂಡಿಂಗ್ ಬಿಲ್ಲಿನಲ್ಲಿ ಮತ್ತು ರೆವಿನ್ಯೂ ಬೋರ್ಡ್ ಬಿಲ್ಲಿನಲ್ಲಿ ಅಂದರೆ ಎರಡು ಬಿಲ್‌ಗಳಲ್ಲಿಯೂ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ಅಪೀಲುಗಳಿಗೆ ಬೇರೆ ಬೇರೆ ಟ್ರಿಬ್ಯೂನಲ್‌ಗಳಿಗೆ ಅವಕಾಶವಿರುವುದು ಉಚಿತವೇ ಎಂದು ಕೇಳಿದ್ದಕ್ಕೆ, ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ಎರಡು ಅವಕಾಶಗಳನ್ನೂ ಕೊಟ್ಟಿದೆ, ಯಾವುದರ ಮುಂದೆ ಬೇಕಾದರೂ ಹೋಗಬಹುದು ಎಂದು ಉತ್ತರ ಕೊಟ್ಟರು. ಹೀಗೆ ಎರಡು ಟ್ರಿಬ್ಯೂನಲ್‌ಗಳನ್ನು ಇಟ್ಟಿರುವ ಬದಲು ಒಂದೇ ಯದ್ದರೆ ಒಳ್ಳೆಯದೆಂದು ಹೇಳುತ್ತೇನೆ. ರೆವಿನ್ಯೂ ಬೋರ್ಡಿನಲ್ಲಿ ರೆವಿನ್ಯೂ ಕಮಿಷನರು, ಎಲ್. ಎಸ್. ಜಿ. ಕಮಿಷನರು, ಮತ್ತು ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ಬಾಬ್ತು ಡಿಸ್ಟ್ರಿಕ್ಟ್ ಚಾರ್ಜ್‌ನವರಲ್ಲಿತಕ್ಕ ಅಧಿಕಾರಿಗಳು, ಜೊತೆಗೆ ಸರ್ಕಾರದವರು ಇಷ್ಟಪಟ್ಟರೆ ಇನ್ನೂ ಕೆಲವು ಜನರನ್ನು ಸೇರಿಸಿ ರಚನೆ ಯಾಗುವಾಗ, ಅದಕ್ಕೆ ಸಾಕಷ್ಟು ಕೆಲಸವಿರುತ್ತದೆಯೇ ಎಂಬುದನ್ನು ಒಂದೆರಡು ವರ್ಷ ಕೆಲಸಮಾಡಿ ನೋಡುವುದು ಒಳ್ಳೆಯದು. ಹೆಚ್ಚು ಕಡಮೆ ಈ ಬಿಲ್ಲಿನ ಪ್ರಕಾರ ಕೆಲಸನಾಗಬೇಕಾಗಿರುವುದೂ ರೆವಿನ್ಯೂ ಬೋರ್ಡಿನ ಪ್ರಕಾರ ಕೆಲಸ ನಡೆಯುವುದೂ ಒರಡೂ ಒಂದೇ.

ಬಳ್ಳಾರಿಗಾದರೂ, ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ಆಕ್ಟ್ ಪ್ರಕಾರ ಅವಕಾಶ ಮಾಡಲೇಬೇಕಾಗಿದೆಯೆಂದು ಒಂದು ವಾದ ಹೇಳಬಹುದು. ಏನೇ ಆದರೂ, ರೆವಿನ್ಯೂ ಬೋರ್ಡ್ ಆದ ಮೇಲೆ duplicate Body ಇರತಕ್ಕ ಅವಶ್ಯಕತೆಯಿಲ್ಲವೆಂದು ಹೇಳುತ್ತೇನೆ. ಒಂದು ವೇಳೆ ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ಟ್ರಿಬ್ಯೂನಲ್‌ನಲ್ಲಿ ಹೇಳಿರುವಂತೆ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ವಿಷಯಗಳನ್ನು ತನಿಖೆಮಾಡಲು ಒಬ್ಬರು ಚಾರ್ಟರ್ಡ್ ಅಕೌಂಟೆಂಟ್ ಇರಬೇಕೆಂದು ಯೋಚನೆ ಮಾಡಿದ್ದಲ್ಲಿ ಇದೇ ರೆವಿನ್ಯೂ ಬೋರ್ಡಿಗೆ ಒಬ್ಬರು ಚಾರ್ಟರ್ಡ್ ಅಕೌಂಟೆಂಟ್‌ನ್ನು ಕೂಡ ಸೇರಿಸಿ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ಅಪೀಲು ವಿಷಯಗಳಿಗೆ ಅನುಕೂಲಮಾಡಿಕೊಡಬಹುದು. ಆದ್ದರಿಂದ ಇಷ್ಟುದುಬಾರಿಯಾಗಿ ಖರ್ಚು ಮಾಡಿ ಇನ್ನೊಂದು Body ಯನ್ನು ಏರ್ಪಡಿಸುವುದು ಅನಾವಶ್ಯಕ. ಕೊನೆಯಪಕ್ಷ ಸರ್ಕಾರದವರು ಸದ್ಯಕ್ಕೆ ಒಂದು ವರ್ಷವಾದರೂ ನುಮ್ಮನೆ ಇದ್ದು, ರೆವಿನ್ಯೂ ಬೋರ್ಡ್ ಕೆಲವು ದಿವಸಗಳು ಕೆಲಸಮಾಡಿದ ಮೇಲೆ ಸನ್ನಿವೇಶ ಯಾವ ರೀತಿಯಿರುತ್ತದೆಂದು ನೋಡಿ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ಟ್ರಿಬ್ಯುನಲ್ಲನ್ನು ಮಾಡುವ ಯೋಚನೆಮಾಡಬಹುದೆಂದು ಹೇಳುತ್ತೇನೆ.

2 P.M.

ಇನ್ನೊಂದು ವಿಷಯವನ್ನೂ ನಾವು ಈ ಸಂದರ್ಭದಲ್ಲಿ ಪರಿಗಣಿಸಬೇಕಾಗಿದೆ. ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ಟ್ರಿಬ್ಯುನಲ್ಲಿನ ತೀರ್ಮಾನಗಳೇ ಒಂದು ತರಹ ಇರಬಹುದು, ರೆವಿನ್ಯೂ ಬೋರ್ಡಿನ ತೀರ್ಮಾನಗಳೇ ಒಂದು ತರಹ

(ಶ್ರೀ ಟಿ. ಸಿ. ಬನಪ್ಪ.)

ಇರಬಹುದು. Uniformity of law ಮತ್ತು uniformity of decisions ಇಲ್ಲದೆ ಹೋದರೆ ಸಾರ್ವಜನಿಕರಿಗೆ ಬಹಳ ಕಷ್ಟವಾಗುತ್ತದೆ. ಅಪೀಲ್ ಮಾಡುವವರಿಗೇ ಬಹಳ ಕಷ್ಟವಾಗುತ್ತದೆ. ಅಲ್ಲದೆ, ಹೀಗೆ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ಟ್ರಿಬ್ಯುನಲ್ ಮುಂದೆಬೇಕಾದರೂ ಹೋಗಬಹುದು, ರೆವಿನ್ಯೂ ಬೋರ್ಡ್ ಮುಂದೆಬೇಕಾದರೂ ಹೋಗ ಬಹುದೆಂದು ಎರಡು ಅವಕಾಶಕೊಟ್ಟರೆ, ಅಲ್ಲಿ ಯಾರು ಆಫೀಸರಿದ್ದಾರೆ, ಇಲ್ಲಿ ಯಾರು ಆಫೀಸರಿದ್ದಾರೆ ಎಂದು ತುಲನಮಾಡಿ ನೋಡುವ ಸಂದಿಗ್ಧ ಪರಿಸ್ಥಿತಿ ಉಂಟಾಗುವುದರಲ್ಲಿ ಸಂಶಯವಿಲ್ಲವೆಂದು ಭಾವಿಸುತ್ತೇನೆ. ಸರ್ಕಾರದವರು ಇದನ್ನು ಯೋಚನೆ ಮಾಡಿ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ಟ್ರಿಬ್ಯುನಲ್ಲಿನ ವಿಷಯವನ್ನು ಇನ್ನೂ ಒಂದೆರಡು ವರ್ಷ ನಿಧಾನವಾಗಿ ಯೋಚನೆ ಮಾಡಿ ರೆವಿನ್ಯೂ ಬೋರ್ಡ್ ಬಂದ ಮೇಲೆ ಪರಿಶೀಲನೆಗೆ ತೆಗೆದುಕೊಳ್ಳಬಹುದೆಂದು ಹೇಳುತ್ತೇನೆ.

ಇನ್ನೊಂದು ವಿಚಾರ : 4 ನೆಯ ಸೆಕ್ಷನ್‌ನಲ್ಲಿರುವ ಅಡ್ವಾನ್ಸ್ ಕಲೆಕ್ಷನ್ ವಿಚಾರದಲ್ಲಿ ಕೆಲವು ಮಾನ್ಯ ಸದಸ್ಯರಿಗೆ ಭಿನ್ನಾಭಿಪ್ರಾಯ ವಿರುವ ಹಾಗೆ ಕಾಣುತ್ತದೆ. ಇಕಂಟ್ಯಾಕ್ಸ್ ವಿಚಾರದಲ್ಲಿ ನನಗೆ ಗೊತ್ತಿರುವ ಹಾಗೆ ಒಂದು ಉದಾಹರಣೆಯನ್ನು ಹೇಳುತ್ತೇನೆ. 1955-56ನೆಯ ಇಸವಿಯಲ್ಲಿ ಏನು ಆದಾಯ ಬರಬಹುದೆಂದು ಇಕಂಟ್ಯಾಕ್ಸ್ ಇಲಾಖೆಯವರು ಹಿಂದಿನ ವರ್ಷದ ಅಂದಾಜಿನ ಮೇಲೆ ಅಂದಾಜು ಮಾಡಿ 1955-56ರಲ್ಲೇ ಜೂನ್ ಅಥವಾ ಜುಲೈ-ಆಗಸ್ಟು ತಿಂಗಳುಗಳಲ್ಲಿ ಡಿಮ್ಯಾಂಡ್ ನೋಟೀಸು ಕಳುಹಿಸುತ್ತಾರೆ. 1955-56ರಲ್ಲಿ ಇಷ್ಟು ಇಕಂಬರ ಬಹುದು, ಆದ್ದರಿಂದ ' You must pay in three or four instalments advance income-tax ' ಎಂದು 1955-56ಕ್ಕೆ ಅಡ್ವಾನ್ಸ್ ನೋಟೀಸ್ ಕಳುಹಿಸುತ್ತಾರೆ. Therefore we are paying advance income-tax. ಹಾಗೆ ಅಡ್ವಾನ್ಸಾಗಿ ವಸೂಲು ಮಾಡಲು ಪ್ರಾವಿಷ್ಟ ಇದೆ. ಅದೇ ರೀತಿ ವಸೂಲು ಮಾಡುತ್ತಾರೆ. ಒಂದು ಇನ್‌ಸ್ಟಾಲ್‌ಮೆಂಟ್ ಕೊಡದೇ ಹೋದರೆ ಹೆನಾಲ್ಟ್ ಹಾಕಿ ಮುಂದಿನ ಕ್ರಮ ತೆಗೆದುಕೊಳ್ಳುತ್ತಾರೆ. ಅಕಸ್ಮಾತ್ ಇಕಂ ಟ್ಯಾಕ್ಸ್ ಕೊಡುವವರು ಅಷ್ಟು ಉತ್ಪತ್ತಿ ಬರುವುದಿಲ್ಲ ಎಂದು ಸ್ಟೇಟ್‌ಮೆಂಟ್ ಆಫ್ ಅಕೌಂಟ್ಸ್ ಕೊಟ್ಟರೆ ಅದನ್ನು ಬೇಕಾದರೆ ಆಫೀಸರು ಮನ್ನಾಮಾಡಬಹುದು ಎಂದು ಆ ಆಕ್ಟಿನಲ್ಲಿ ಹೇಳಿದೆ. ಈಗ 4 ನೆಯ ಸೆಕ್ಷನ್ ಪ್ರಕಾರ ಇಕಂ ಟ್ಯಾಕ್ಸ್ ಆಕ್ಟ್ ಪ್ರಕಾರ ಇಲ್ಲೂ ಅಡ್ವಾನ್ಸ್ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ವಸೂಲು ಮಾಡ ಬೇಕೆಂದು ಪ್ರಾವಿಷ್ಟ ಸೇರಿಸಿದ್ದಾರೆ. ಅಡ್ವಾನ್ಸಾಗಿ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ಕೊಡುವುದು ನ್ಯಾಯ. ಏಕೆಂದರೆ ವ್ಯಾಪಾರ ಮಾಡುತ್ತಿರ ಬೇಕಾದರೆ ಪಾರ್ಟಿಗಳಿಂದ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ವಸೂಲು ಮಾಡಿಕೊಳ್ಳುತ್ತಾರೆ. ವ್ಯಾಪಾರಸ್ಥರು ವ್ಯಾಪಾರ ಮಾಡುವಾಗಲೇ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸನ್ನು ವಸೂಲು ಮಾಡಿಯೇ ಇರುತ್ತಾರೆ. ಆದ್ದರಿಂದ ಸರ್ಕಾರಕ್ಕೆ ನಲ್ಲಬೇಕಾದ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸನ್ನು ನಾನು ವಸೂಲು ಮಾಡಿದ ಮೇಲೆ ಕಂತು ಪ್ರಕಾರ ಅದನ್ನು ಕಟ್ಟುವುದು ಧರ್ಮವಲ್ಲವೇ! ಅದನ್ನು ಒಂದೇ ಕಂತಿನಲ್ಲಿ ಕಟ್ಟಬೇಕೆಂದು ಹೇಳದೆ ಮೂರು ಅಥವಾ ನಾಲ್ಕು ಕಂತುಗಳಲ್ಲಿ ಕಟ್ಟಬಹುದೆಂದು ಬಿಲ್ಲಿನಲ್ಲಿರುವುದರಿಂದ ಏನೂ ತೊಂದರೆಯಾಗುವುದಿಲ್ಲ. ಅಕಸ್ಮಾತ್ ಏನೂ ವ್ಯಾಪಾರವಿಲ್ಲ, ಸೇಲ್ ಟ್ಯಾಕ್ಸ್ ವಸೂಲು ಮಾಡಿಲ್ಲ ಎಂದು ಸ್ಟೇಟ್‌ಮೆಂಟ್ ಆಫ್ ಅಕೌಂಟ್ಸ್ ಹಾಜರುಮಾಡಿದರೆ ಮನ್ನಾಮಾಡಲು ಇಕಂ ಟ್ಯಾಕ್ಸ್ ಆಕ್ಟಿನಲ್ಲಿ ಪ್ರಾವಿಷ್ಟ ಇರುವ ಹಾಗೆ ಇಲ್ಲೂ ಪ್ರಾವಿಷ್ಟ ಮಾಡಬೇಕು, ರೂಲ್ಸ್‌ನಲ್ಲಾದರೂ ಅದನ್ನು ಸೇರಿಸುವುದು ನ್ಯಾಯವಾದುದು ಎಂದು ಎನ್ನಿಸುತ್ತದೆ. ಇಷ್ಟು ಹೇಳಿ ಇದರ ಬಗ್ಗೆ ಸರ್ಕಾರ ಸೂಕ್ತ ರೀತಿಯಲ್ಲಿ ಯೋಚನೆಮಾಡುತ್ತಾರೆಂದು ನಂಬಿ ಈ ಮಸೂದೆಯನ್ನು ಅನುಮೋದಿಸುತ್ತೇನೆ.

ಶ್ರೀ ಪಿ. ಆರ್. ರಾಮಯ್ಯ (ಬನವನಗುಡಿ).— ಈಗ ತಂದಿರತಕ್ಕಂಥ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ಅಮೆಂಡ್‌ಮೆಂಟ್ ಬಿಲ್ಲಿನ ವಿಷಯದಲ್ಲಿ ನಾನು ಎರಡು ಮೂರು ಮಾತುಗಳನ್ನು ಹೇಳಬೇಕಾಗಿದೆ. ಈ ತಿದ್ದುಪಡಿ ಮಸೂದೆಯಲ್ಲಿ ಅಪೆಲೇಟ್ ಟ್ರಿಬ್ಯೂನಲ್‌ಗೆ ಏರ್ಪಾಡು ಮಾಡಿರುವುದು ಒಂದು ಅಂಶ, ಎರಡನೆಯದು ಅಡ್ವಾನ್ಸ್ ಕಲೆಕ್ಷನ್. ಇನ್ನೂ ಕೆಲವು ಅಂಶಗಳಿವೆ. ಆದರೆ ಮುಖ್ಯವಾಗಿ ಎರಡು ಅಂಶಗಳನ್ನು ನಾವು ಯೋಚನೆ ಮಾಡಬೇಕಾಗಿದೆ. ಅಪೆಲೇಟ್ ಟ್ರಿಬ್ಯೂನಲ್ ಇರತಕ್ಕದ್ದು ಒಳ್ಳೆಯದು, ಒಪ್ಪತಕ್ಕದ್ದು. ಆದರೆ ಆಲ್ಟರ್‌ನೇಟಿವ್ವಾಗಿ ರೆವಿನ್ಯೂ ಬೋರ್ಡಿಗೆ ಅಪೀಲು ಮಾಡಬಹುದು. ರೆವೆನ್ಯೂ ಬೋರ್ಡಿಗೆ ಅಪೀಲು ಮಾಡಿದ ಮೇಲೆ ಅವರ ತೀರ್ಮಾನದ ಮೇಲೆ ಹೈಕೋರ್ಟಿಗೆ ಹೋಗುವ ಹಾಗಿಲ್ಲ ಎಂದು ಬಂಧನವನ್ನು ಹಾಕಿರುವಾಗ ಅಪೆಲೇಟ್ ಟ್ರಿಬ್ಯೂನಲ್ ಕೊಟ್ಟ ತೀರ್ಮಾನದ ಮೇಲೆ ಹೈಕೋರ್ಟಿಗೆ ಹೋಗಲು ಅವಕಾಶ ಕೊಟ್ಟಿದೆ. ಹೀಗೆ ವ್ಯತ್ಯಾಸ ಮಾಡುವುದರಿಂದ ಸ್ವಲ್ಪ ಕಷ್ಟವಾಗುತ್ತದೆ. ಒಬ್ಬ ಮನುಷ್ಯ ಒಂದುವೇಳೆ. . . .

Sri Kadidal MANJAPPA.—Sir, under section 16 of the existing Act, on the application of the dealer, the appellate authority or the revising authority can refer any question of law for the decision of the High Court.

Sri P. R. RAMAIYA.—I understand that point, Sir. Regarding questions of Law or any point of Constitution, certainly a person will go to the High Court. But on points of facts, to make it open for a person to approach two bodies, one the appellate tribunal and the other the Revenue Board, is not advisable, Sir. It is very necessary to have only one authority for appeal. I do not know the special advantage that would be conferred upon the person by going to the Revenue Board. Perhaps as one Hon'ble Member put it, the question of personalities may come in. Therefore, Sir, impersonally, if we look at it, there is no special advantage in making it open for a person to go in appeal to the Revenue Board. I would therefore suggest, Sir, that there be only one tribunal and this the Appellate Tribunal, because it would sometimes cause confusion to parties whether to approach the Appellate Tribunal or the Revenue Board. As I mentioned, Sir, earlier, a person may be tempted to go in appeal to both the

Appellate Tribunal and the Revenue Board. I do not find any provision here barring or preventing a person from going in appeal to both. In the absence of this, supposing a party appeals to both the authorities and supposing the decisions are conflicting, what would be the position ? Naturally, if it is an advantage, he will go to the High Court. Therefore, Sir, automatically the decision of the Revenue Board would be nullified. It is from that point of view very necessary that we have only one tribunal and that the Appellate Tribunal. Sir, this is a point which deserves to be considered seriously by this House because the points of appeal should be only one and restricted. There should not be two courts of appeal.

Regarding clause 4, amendment of section 3 of the Mysore Act XLVI of 1948, seems to be on the analogy of the provisions in the Income-tax Act. Sir, as Government is already aware, businessmen and merchants have been appealing to the Government requesting that the advance collections in respect of income-tax should not be made and that matter is being urged again and again before the Central Government. Such being the case, I do not know why the Government should introduce this amendment of Section 3. Sir, we should make it convenient for the businessmen to pay their dues to Government in easy and smooth manner. If you go on collecting taxes in advance, I do not know why you should not collect even land revenue in advance Sir. I do not see why you should penalise the businessmen or the petty trader in the city or in the town. You can as well bring in an amendment to collect the land revenue in advance. Sir, this is a matter for the consideration of the Government. After all, you may collect the sales-tax after the sale is over. You may collect it next year.

Sir, even regarding income-tax, there has been some opinion expressed in this House. Income-tax is not collected in advance in the way in which it is contemplated in this amendment. I also have been a regular payer of income-tax. For this year 1955-56 I will be assessed some time in August or November. For the year 1953-54 advance collection is made in 1954-55. That collection will be made after July or after the financial year. That is, in the year 1955-56, advance collection will be made for the previous year that is 1954-55. It is only after the year 1954-55 lapses, advance tax is collected in respect of the income-tax. This is a very well-known fact. I am paying advance tax in the year 1955-56 for the year 1954-55. I am not paying any advance tax even before I get my incomes for 1955-56. I want to make the position very clear. There are three stages in respect of the income-tax. In the year 1955-56, I will have to pay tax assessed some time in the course of the year. I shall have to complete payment before the month of March 1955, *i.e.*, for the year 1953-54. For that year, I shall pay tax before the end of March 1955. For the year 1954-55, I shall pay income-tax by the end of March 1956. Therefore, there is no advance collection. Advance collection is made in respect of the previous year. That point should be remembered, Sir. Even for this payment, the merchants and the businessmen have been complaining to Government and urging them not to make advance collection in respect of income-tax even for the previous year. I shall read the relevant provision in the Bill Sir :

> " The tax of each year may be assessed, levied and collected in advance during the year in monthly or quarterly instalments, and for that purpose a dealer may be required to furnish either in advance estimate of his turnover for the year, or periodical returns of the actual turnover as may be prescribed."

Here it is stated, *the tax for each year*. It is not stated for the previous year as it is found in the Income-tax Act. For each year, how can I estimate or compute how much I will collect by means of sales-tax ? Sir, now I am in the month of April and the financial year 1955-56 has just commenced. You should say that I should pay for the financial year 1955-56 advance tax, either monthly or quarterly. Sir, is it

(SRI P. R. RAMAIYA.)

reasonable for the Government to ask me to pay tax in advance for the year 1955-56. You can ask me for 1954-55. But to ask me to pay advance tax in respect of sales-tax for the financial year 1955-56, I think, is a hardship which Government should realise. After all, Government must collect every pie and I do not want that any body should evade the tax. But there is already a hardship caused to the merchant or the businessman by collection of income-tax for the previous year. And here the State Government is going to impose another hardship upon the poor businessmen. Sir, only the businessman knows how hard it is to run a business in these days. He knows where the shoe pinches. Neither the tax collector nor the Government know about it. Is it your desire that businessmen should suffer more and more and they should pay taxes, in Shylock's words 'the pound of flesh'? If that is your idea? I request the Government to give up that mentality. We are peoples' Government. We are elected by the people and we should collect taxes as something which they give out of their free will. If you make the conditions easy, you can induce people to pay taxes freely and with pleasure. Such conditions I understand exist in England. . . .

Sri Kadidal MANJAPPA.—They are Englishmen.

Sri P. R. RAMAIYA.—We are Indians. We are much better than Englishmen in many respects. If our Government behaves better, our people will be found to be better than Englishmen, and Englishmen can copy much from us.

Sir, I do not want you to consider the question as one of kindness. It is business. You should make it easy for the businessmen. Suppose there is a man who invests Rs. 100. How can you collect tax from him, in advance? He has to pay his rent in advance and several other things and also sales-tax. Wherefrom should he bring money? It is only after the customer pays that he should pay the tax. I would earnestly urge that the Government do not press this amendment. They may wait for some time. They may pass the other portions. But as far as section 4 is concerned, I am sure this will create untold hardship.

Sri Kadidal MANJAPPA.—May I know from the Hon'ble Member what the existing practice is?

Sri P. R. RAMAIYA.—When sales tax was collected in 1948, I paid the same. How I paid I will tell you.

Sri Kadidal MANJAPPA.—What is the existing practice?

Sri P. R. RAMAIYA.—The sales-tax officer sent me a notice asking me: "How much are you realising give your turnover and pay quarter of an anna per rupee as sales-tax." I calculated on each month and credited the tax. The tax was calculated only after the sale was effected and not before. A sale becomes a sale only after a sale takes place. Even from the point of view of ordinary reason I think this amendment deserves not to be placed before this House.

(*Interruption*).

Sir, some bird whispers in my ear. It is not only the businessman and merchant who would be very much affected. I would like the Government to remove this clause from this Bill.

Sri Kadidal MANJAPPA.—Hon'ble Member did not give me the information that I asked for.

Sri P. R. RAMAIYA.—It was only after the sale that the tax was paid.

Sri Kadial MANJAPPA.—We simply want to continue the existing practice.

Sri P. R. RAMAIYA.—It was only after the sales were effected that I paid the tax. The tax of 1948 was collected in 1949. After it was repealed, the refund was made to me.

Sri Kadidal MANJAPPA.—The existing practice is contained in the rules. Instead of this practice remaining in the shape of rules, it will be incorporated in the Act itself.

Sri P. R. RAMAIYA.—I wish the Hon'ble Minister bears with me for some time. The existing practice has been annulled by the High Court itself. Because the High Court thought it very unreasonable to collect advance tax. The Madras High Court has held the levy of tax in advance as invalid. In the absence of a similar provision in

the Act, Sir, the existing practice of collecting the tax in advance is illegal and therefore you want to legalise that illegal thing.

Mr. SPEAKER.—The Hon'ble Member is perfectly correct.

Sri P. R. RAMAIYA.—You are trying to legalise something which was found objectionable. I do understand the full implication. What was granted by the High Court, please you do not take away. You please think like the High Court and agree with the view expressed by them that the levy of tax in advance is invalid. Not only it is invalid, but it is also unreasonable, and it does not conform to the ordinary canons of human transactions. Sir, with all the earnestness that I can command, I have placed this point before you and it is for the House to see whether what I have said is helpful to the business and also helpful to the Government.

*ಶ್ರೀ ಕೆ. ಲಕ್ಕಪ್ಪ (ಚನ್ನರಾಯಪಟ್ಟಣ).—ಈ ಸಭೆಯ ಮಾನ್ಯ ಸದಸ್ಯರಲ್ಲಿ ಒಂದು ಜಿಜ್ಞಾಸೆ ಹುಟ್ಟಿರುವಹಾಗೆ ಇದೆ. ಇಕಂಟ್ಯಾಕ್ಸ್‌ನ್ನು ವಸೂಲು ಮಾಡುವಾಗ ಅಡ್ವಾನ್ಸ್ ಆಗಿ ವಸೂಲು ಮಾಡುತ್ತಾರೆ, ಅದೇ ರೀತಿ ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸು ಕೂಡ ಅಡ್ವಾನ್ಸ್ ಆಗಿ ವಸೂಲು ಮಾಡಿದರೆ ತಪ್ಪೇನು ಎಂದು ಹೇಳಿ ಒಬ್ಬ ಸದಸ್ಯರು ಸೂಚಿಸಿದರು. ಇಕಂಟ್ಯಾಕ್ಸ್ ವಸೂಲು ಮಾಡುವಾಗ ಅಡ್ವಾನ್ಸ್ ಆಗಿ ಹಣ ಪಡೆಯುವುದಕ್ಕೂ ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ವಸೂಲು ಮಾಡುವಾಗ ಅಡ್ವಾನ್ಸ್‌ಆಗಿ ಹಣ ಪಡೆಯುವುದಕ್ಕೂ ಬಹಳ ಅಂತರ ಇದೆ. ಅದನ್ನು ಈಗತಾನೆ ಮಾತನಾಡಿದ ಮಾನ್ಯ ಮಿತ್ರರಾದ ಶ್ರೀಮಾನ್ ರಾಮಯ್ಯನವರು ವಿವರವಾಗಿ ಹೇಳಿದ್ದಾರೆ. ಇಕಂಟ್ಯಾಕ್ಸ್ ವಸೂಲು ಮಾಡುವಾಗ, ಅಡ್ವಾನ್ಸ್, ಎಂದು ಹೇಳಿ ಉಪಯೋಗ ಮಾಡಿರುವ ಶಬ್ದಕ್ಕೆ ಇಲ್ಲಿ ನಾವು ತಪ್ಪು ಅರ್ಥ ಮಾಡಿಕೊಂಡಿದ್ದೇವೆ. ಮುಂದಿನ ವರ್ಷ ನಾವು ಕೊಡಬೇಕಾದ ಇಕಂಟ್ಯಾಕ್ಸನ್ನೂ ಅವರು ಈ ವರ್ಷ ಅಡ್ವಾನ್ಸ್‌ಆಗಿ ವಸೂಲು ಮಾಡುತ್ತಾ ಇಲ್ಲ. ಒಂದು ವರ್ಷದ ಇಕಂನ್ನು ಅಸೆಸ್‌ಮಾಡಿ ಆ ವರ್ಷದ ಅವಧಿ ಮುಗಿದ ಮೇಲೆ ಇಕಂಟ್ಯಾಕ್ಸ್ ಆಫೀಸರು ಅಕೌಂಟ್ಸ್ ಕೇಳುತ್ತಾರೆ. ನಾವು ಕೊಡುತ್ತೇವೆ. ನಮ್ಮ ಅಕೌಂಟ್ಸ್ ಎಲ್ಲಾ ನೋಡಿ ಅಸೆಸ್ ಮಾಡಿ ನಿಖರವಾಗಿ ಇಷ್ಟೇ ಕೊಡಬೇಕೆಂದು ಹೇಳಬೇಕಾದರೆ ಒಂದೂವರೆ ವರ್ಷದ ಅವಧಿಯ ಲೆಕ್ಕಗಳನ್ನು ಅವರು ನೋಡಬೇಕಾಗುತ್ತದೆ. ಆದಕಾರಣ 1953-54ನೇ ವರ್ಷದ್ದು ಈ ಮಾರ್ಚಿ ಕೊನೆಯಲ್ಲಿ ಕೊಡಬೇಕಾಗುತ್ತದೆ. 1954-55ನೇ ವರ್ಷದ್ದು ಇನ್ನೂ ಯಾರೂ ಕೊಟ್ಟಿಲ್ಲ. ಅದನ್ನು ಕೇಳಬೇಕಾದರೆ ಒಂದು ವರ್ಷ ಬೇಕಾಗುತ್ತದೆ. ಅಡ್ವಾನ್ಸ್‌ಆಗಿ ಪಡೆಯುತ್ತಾ ಇಲ್ಲ. ಇಲ್ಲಿ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ಹಾಕುವಾಗ ಯಾವ ರೀತಿ ಆಗುತ್ತದೆ ಎಂಬುದನ್ನು ನೋಡೋಣ. ಇನ್ನೂ ವ್ಯಾಪಾರ ಮಾಡಿರುವುದಿಲ್ಲ, ಅದಕ್ಕೆ ಮೊದಲೇ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ಕೊಡಿ ಎನ್ನುವುದು ಯಾವ ಧರ್ಮ ಎಂದು ಕೇಳುತ್ತೇನೆ. ಯಾರೂಕೂಡ ಅದನ್ನು ಒಪ್ಪುವುದಕ್ಕೆ ಸಾಧ್ಯವಾಗುವುದಿಲ್ಲ. ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ಮಾತ್ರ ಏಕೆ ಮುಂಗಡವಾಗಿ ವಸೂಲು ಮಾಡಬೇಕು ಎನ್ನುತ್ತೀರಿ? ಅದೇ ರೀತಿ ಬಾಕಿ ಎಲ್ಲಾ ಟ್ಯಾಕ್ಸುಗಳನ್ನು ಏಕೆ ಮುಂಗಡವಾಗಿ ವಸೂಲು ಮಾಡುತ್ತಿಲ್ಲ? ಎಂದು ನಾನೂ ಪ್ರಶ್ನೆ ಹಾಕಬೇಕಾಗುತ್ತದೆ. ಒಂದುಪಕ್ಷ ವರ್ಷದ ಪ್ರಾರಂಭದಲ್ಲೇ ವ್ಯಾಪಾರ ಮಾಡಿದ್ದರೆ ಎಷ್ಟು ವ್ಯಾಪಾರ ಮಾಡಿದ್ದಾನೋ ಅಷ್ಟಕ್ಕೆ ಹಾಕಿ ಬಾಕಿ ಹಣಕ್ಕೆ ಆಮೇಲೆ ಹಾಕಬಹುದು. ಅದರಂತೆ ಮೂರು ಮೂರು ತಿಂಗಳಿಗೆ ಒಂದುಸಾರಿ ವಸೂಲು ಮಾಡಬಹುದು; ಅದಕ್ಕೆ ಪ್ರೊವಿಜ್ ಮಾಡಿಕೊಂಡಿದ್ದೀರಿ. ಆದ್ದರಿಂದ ವ್ಯಾಪಾರವಾದಮೇಲೆ ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ವಸೂಲು ಮಾಡುವುದಕ್ಕೆ ತಮಗೆ ಅಧಿಕಾರವಿದೆಯೇ ಹೊರತು ವಾಪ್ಯಾರವಾಗುವುದಕ್ಕೆ ಮುಂಚೆ ವಸೂಲು ಮಾಡಲು ಅಧಿಕಾರವಿಲ್ಲ. ಆ ರೀತಿ ಮಾಡುವುದು ತಪ್ಪು, ಧರ್ಮವಲ್ಲ ಎಂದು ಸೂಚಿಸುತ್ತೇನೆ. ಇದರಲ್ಲಿರತಕ್ಕ ಕಷ್ಟಪರಂಪರೆ ತಮಗೆ ಗೊತ್ತಾಗುತ್ತಿಲ್ಲ. ವ್ಯಾಪಾರ ಮಾಡುವವರಿಗೆ ಅದು ಗೊತ್ತಾಗುತ್ತಾ ಇದೆ. ಆದಕಾರಣ ನಕಾಲಕ್ಕೆ ಈ ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ವಸೂಲು ಮಾಡಬೇಕಾಗಿದ್ದರೆ ವ್ಯಾಪ್ಯಾರವಾದಮೇಲೆ ವಸೂಲು ಮಾಡುವುದು ಯುಕ್ತವಾದದ್ದು. ಮೂರು ಮೂರು ತಿಂಗಳಿಗೆ ಬೇಕಾದರೂ ಮಾಡಿಕೊಳ್ಳಿ, ಅಭ್ಯಂತರ ಇಲ್ಲ. ಅದಕ್ಕೆ ಬದಲಾಗಿ ಒಂದು ವರ್ಷದ್ದು ಮುಂಚಿತವಾಗಿಯೇ ಕೊಡಿ ಎನ್ನುವುದು ನ್ಯಾಯವಲ್ಲ ಎಂದು ಹೇಳುತ್ತೇನೆ. ಶ್ರೀಮಾನ್ ರಾಮಯ್ಯನವರೂ ಸಹ ಈಗಾಗಲೇ ಹೇಳಿದ್ದಾರೆ. ಈ ಸಂದರ್ಭದಲ್ಲೇ ವಾದವಿವಾದಗಳುಂಟಾಗಿ, ಕೋರ್ಟಿನಲ್ಲಿ ಮುಂಗಡವಾಗಿ ಪಡೆಯುವುದು ನ್ಯಾಯವಲ್ಲ ಎಂದು ಹೇಳಿ ತೀರ್ಪನ್ನು ಕೊಟ್ಟಿದ್ದಾರೆ. ಯಾವಾಗ ಇಂಥ ಒಂದು ತೀರ್ಪು ಸಿಕ್ಕುತ್ತದೆಯೋ ಆಗ ನಾವಿರಾರು ಕೇಸುಗಳು ಕೋರ್ಟಿನಲ್ಲಿ ದಾಖಲಾಗಿ ನಕಾಲಕ್ಕೆ ಬರಬೇಕಾದ ಹಣ ಬರದೇ ನಿಂತುಹೋಗುವುದು ಸ್ವಾಭಾವಿಕ. ಎಲ್ಲರೂ ಇದೇ ರೀತಿ ಕೇಸುಗಳನ್ನು ಕೋರ್ಟಿನ ಮುಂದೆ ಇಟ್ಟೇ ಇಡುತ್ತಾರೆ. ಇಲ್ಲದ ತೊಡಕುಗಳು ಬರುತ್ತವೆ. ಆದ್ದರಿಂದ ಇದನ್ನು ಕೂಲಂಕಷವಾಗಿ ಪರಿಶೀಲನೆಮಾಡಿ, ವ್ಯಾಪಾರ ಆದನಂತರ ವಸೂಲು ಮಾಡುವಂತೆಯೂ ಮತ್ತು ಯಾರಾದರೂ ಡಿಫಾಲ್ಟರ್ಸ್ ಆಗುವ ಪಕ್ಷದಲ್ಲಿ ಅವರಿಂದ ಕಡ್ಡಾಯವಾಗಿ ವಸೂಲು ಮಾಡಿಕೊಳ್ಳಲು ತಕ್ಕ ಬಂದೊಬಸ್ತು ಏನುಬೇಕೋ ಅದನ್ನು ಮಾಡಿಕೊಳ್ಳಲು ಸೂಕ್ತವ್ಯವಸ್ಥೆ ಮಾಡಬೇಕಾದ್ದು ನ್ಯಾಯವಾಗಿರುತ್ತದೆ ಎಂದು ಅರಿಕೆಮಾಡಿಕೊಳ್ಳುತ್ತೇನೆ.

***Sri M. PALANIYAPPAN** (Ulsoor).—This is a piece of legislation which has been brought forward in a hasty mood. It is uncalled for and it is not necessary. Sir, this legislation has been framed by the Hon'ble Minister for Revenue. . . .

Sri Kadidal MANJAPPA.—Sir, it is not framed by the Minister for Revenue, but by the Law Department.

Mr. SPEAKER.—It is piloted by the Hon'ble the Revenue Minister.

Sri M. PALANIYAPPAN.—It is piloted by the Hon'ble Minister for Revenue just to keep pace with the Finance Minister of the Centre. Here, he is just trying to copy the Income-tax. . . .

Sri Kadidal MANJAPPA.—I am not related to Mr. Deshmukh. He is a friend of mine.

2-30 P.M.

Sri M. PALANIYAPPAN.—He is trying to keep pace with him so far as this Bill is concerned. This is a copy of the Income-tax Act at every section. As my other Hon'ble friend said, section 4 of the Income-tax Act says that one year's tax should be paid in advance. So also this Department of Sales-Tax wants to have one year's sales-tax collected in advance. Sir, there is vast difference between the Income-tax and Sales-tax. As already pointed out by my friend, sales-tax is a tax we pay after the sale is completed. Whereas in the case of income-tax, after the income is derived, we are expected to pay the income-tax and that is one of the arguments. The next argument I would like to put forward is that the income-tax is made payable only when a party gets an income, when he derives an income; it is payable by a rich man who is in a position to get more income, whereas in the case of Sales-tax a middle class man, a lower middle class man, a poor man, a small business man or a big business man—every one is affected. It is the consumer who pays the tax to the Government, but no consumer pays the sales-tax in advance to the Government. So any dealer who just deals with sales-tax is not expected to have any money in advance; he may be a middle class man, he may be a poor man; we may take that into consideration and there are very few business people who have vast capital, who will be able to pay an equal sum in advance to the Government and do the business. So far as a businessman like me is concerned, I may be a middle class man, I may be paying to the Government Rs. 1,000 which I have taken from the consumers, but at the same time to be asked to pay another Rs. 1,000 in advance would not be proper. Because my turnover or capital may be only Rs. 1,000, it is not right on the part of the Government to ask me to pay Rs. 1,000 which I have received from the consumer and at the same time to pay in advance another Rs. 1,000 which I should in anticipation get from the consumer. The Government should understand this kind of difficulty, but unfortunately the Government fails to understand all these difficulties experienced by the business community at large. They think that the business community is a "goose that lays the golden egg". So many business people get out of their business only such income as would enable them to eke out their bare livelihood. The Government cannot think and should not have the idea or the impression that any businessman is a rich man and he must have tons of money. The Government is having a wrong notion or impression about the business community. If the business community is to thrive, it is for the good of the Government and the country and if the Government think that they could just harass the business community like this, they are going to kill the goose that lays the golden egg.

Sri D. DEVARAJ URS (Hunsur).—He is calling the merchant class as a 'goose'!

Sri M. PALANIYAPPAN.—'A goose that lays the golden egg.'

Secondly, coming to the point of appointing the Appellate Tribunal, I would say that it is unnecessary, because we have recently constituted a Revenue Board with powers to hear appeals. The Deputy Commissioner is there to hear the appeals. Over and above him, there is the Commissioner and above him there is the Board of Revenue and in between the Commissioner and the Revenue Board, another Appellate Tribunal is unnecessary. The additional expenditure on this account the Government cannot afford to bear. They are spending so much of money on these things. Already, the Commissioner is there and over and above the Commissioner there is the Revenue Board. After all, technical appeals will be very few and I do not see any reason why there should be any intermediary like the Appellate Tribunal.

Coming to clause 7, it proposes a few amendments to section 15. "Authorities competent to pass orders on revision." That is also a thing which is very vague. You appoint certain officers to go and examine the

accounts and assess the tax, but unfortunately you doubt the *bona fides* of your own officer and *suo motu* even after the officer assesses the accounts, you empower the Deputy Commissioner to just go through the. . . .

Sri Kadidal MANJAPPA.—I did not follow. What is it you are making out ?

Sri M. PALANIYAPPAN.—Clause 7:

"Substitution of new sections for sections 15 and 16 of Mysore Act XLVI of 1948.—For sections 15 and 16 of the principal Act, the following sections shall be substituted, namely :—

"15. Authorities competent to pass orders on revision.—

(1) The Deputy Commissioner may.—

(i) *suo motu*, or

(ii) in respect of any order passed or proceeding recorded by any assessing authority under any provision of this Act and against which no appeal has been preferred to him under section 14, on application, call for and examine the record of any order . . . ."

Sri Kadidal MANJAPPA.—I would appeal to the Hon'ble Member to first study the provisions contained in the main Act before making observations on the amendment proposed.

Sri M. PALANIYAPPAN.—Supposing the senior officer bears a grudge against the party concerned, he may immediately call for the file and say that the orders passed by the subordinate officer is not correct. That kind of anomaly will set in. I suggest that these two sections may be completely deleted and when the aggrieved party prefers an appeal, then the Deputy Commissioner or the Commissioner may revise the order or confirm the order of the subordinate officer.

Coming to the point of time, even in the main Act it is stated that the time given for preferring an appeal is sixty days. For any business man, 60 days is too small a period. He is more worried about his own business, about expanding, improving his own business and a business man will not have that legal knowledge of time, to just prefer an appeal within sixty days. So I would urge the Government to make it 90 days or 3 months ; wherever it is 30 or 60 days, they may just make it 90 days. I would earnestly appeal to the Government to withdraw the Bill and not to press for it because it is too premature to bring an amendment of this nature. We recently passed the Mysore Sales Tax (Amendment) Bill, 1954. We will just give effect to it. We will wait for some time more and if there is any need for introducing such kind of amendment, we will think of bringing another amendment covering all those anomalies that may arise, in future. At this stage, to bring a Bill of this nature is not necessary and I would request the Government to withdraw this Bill.

Sri V. M. MASCARENHAS (St. John's Hill).—I have followed with great attention the line of argument taken by some of the Hon'ble Members in this connection. Some members have expressed that the income-tax analogy does not hold good with reference to the sales-tax. I fail to understand why it should be so. If the Government of India can collect income-tax in advance, the Mysore Government is perfectly legal and justified in doing the same.

Sri P. R. RAMAIYA.—There is no analogy. Even if the same method is adopted as in the case of income-tax, I have no objection.

Sri V. M. MASCARENHAS.—I am answering about the legality. So, very many Hon'ble Members have not even correctly understood the present mode of payment of income-tax in advance.

Sri M. LINGANNA (Nanjangud).—That is an insinuation which we cannot take.

Sri V. M. MASCARENHAS.—For 54-55, assessment was made in July-August 1954 and along with the assessment, another order came from the Income-tax Officer saying : "On the basis of your previous year's assessment, I am hereby demanding from you to pay every quarter a sum equivalent to so and so, the payment for September, October and December to be made in the month of March." By the 16th of March I was asked to

(SRI V. M. MASCARENHAS.)

pay my yearly income-tax in advance. To say that the Government does not collect income-tax in advance —the statement itself, with all respect I may point out, is incorrect.

Now coming to sales-tax itself, the present practice is that at the end of every quarter before the 4th or the 5th month, anybody who is in the habit of paying sales-tax makes a statement of his accounts and calculates the sales-tax and writes a cheque for the amount and sends it on to the nearby Sales-Tax Officer and the officer in turn after seeing the statement and justifying the statement passes an order in the formal manner calling it an order of assessment. That is the present practice, so that if for the last so many years we have been paying sales-tax at the end of every three months without any fuss or any regret, I cannot understand why suddenly, over section 4 which the Government has now brought in, the members should get perturbed or disturbed. It is only trying to regularise what was actually in practice and nowhere has it been stated here that the Government intends to collect one year's sales-tax in advance. It is very clearly said that it may be either monthly or quarterly and as such the amount of sales-tax that you pay for a quarter is after all not very large, except for a big businessman, even that you pay at the end of the quarter and not at the beginning as per the present practice. Unfortunately, the Minister has not made it clear whether he would continue to insist that as soon as the quarter begins, the Sales-Tax Officer puts in the demand or he shall continue to do so at the end of the quarter. In any case, the hardships described by my friend Sri Palaniyappan rarely arise. He said that the Government is trying to kill the small businessman, kill the goose that lays the golden egg. I would like to tell him that he does not know the Sales Tax Act passed last year. The businessman whose turnover is below Rs. 10,000 does not pay sales-tax. Where is the small businessman either oppressed or depressed, I fail to understand.

Sri M. PALANIYAPPAN.—A businessman who makes Rs. 10,000 turnover is considered to be very small. Is he not a very big businessman? A man who has got to pay 1,000 makes a turnover of Rs. 10,000.

Sri V. M. MASCARENHAS.—So there is nothing wonderful in section 4. I only request the Minister to continue the present practice of collecting the quarterly sales-tax at the end of 3 months instead of in advance.

Mr. SPEAKER.—As the Hon'ble Member put it, income-tax will be collected just at the end of the year. They said that that year's income-tax is collected in the month of March.

Sri V. M. MASCARENHAS.—For 1955 I would send my statement in the month of July. I get a full one year's assessment in advance, spread in four instalments. I am correct. Probably for 1954-55, we have to pay in advance, but not for 1955-56. Now, the year is 1955-56. As he mentioned earlier, before the end of March 1955, we have to pay advance tax for 1954-55, as March is the last month of the year.

Mr. SPEAKER.—There is also a corresponding provision in Income Tax Act to collect quarterly or half-yearly tax in advance.

Sri V. M. MASCARENHAS.—Coming to Section 16, para 3, when a party appeals, here it is said that the payment of a fee shall be equal to two per cent of the amount of assessment objected to, provided that the fee payable shall in no case be less than twenty-five rupees or more than one hundred rupees. I would like to point out that this may require a little adjustment. If the assessment itself is about Rs. 500, 2 per cent would be a reasonable fee; but to pay Rs. 25 for Rs. 500 assessment or even a smaller sum, in my opinion, is rather high. There is another clause. A little later when you go to the High Court for revision, the minimum fee prescribed is Rs. 100. I am afraid, these figures have been based on no sense of assessment or quantum. They are simply based on arbitrary figures. Either the Government should take a certain percentage of the assessment or

as far as possible have lower figures to enable poor assessees to go on revision and to the High Court as often as is necessary.

Finally, on the question of the need for Sales Tax Tribunal itself, a couple of Members have said that it is necessary. I would say that the duties of the Sales Tax Tribunal and the duties of the Revenue Board Tribunal in my opinion are different. As such, I should personally prefer that two tribunals should exist. I would make one suggestion that the Revenue Board Tribunal should be deprived of these powers to hear any sales-tax appeals. When there is a Sales Tax Tribunal, why should the Revenue Board Tribunal bother its head with sales-tax appeals?

Mr. SPEAKER.—But is there sufficient work for the Tribunal throughout the year?

Sri V. M. MASCARENHAS.—There are about 1,200 to 1,300 cases here. I personally feel that it is pretty high for a Sales Tax Tribunal and according to the Government's version, it is going to be self-sufficient from the fees that they are going to levy. So, if it is self-supporting, there is no harm in having another tribunal. But there should be one Board for Revenue and one for Sales Tax and the sales-tax matters should be referred to the Sales Tax Tribunal and the Revenue Board should confine itself to other matters.

Sri K. PATTABHIRAMAN.—Sir, I propose to say only a few words with reference to Section 4. My Hon'ble friend and very esteemed friend from St. John's Hill has mistaken me. All that I was pointing out was, as the language now employed in Section 4 indicates, it looks to me that the whole idea is that even before the actual turnover has taken place and the liability to pay sales-tax in respect of such turnover has been incurred, even before that period is reached, on the estimate of the turnover, you ask him to pay. I wanted to know not so much the legality but more the propriety and justice of asking for that. I am glad that while rounding up that part of his address to this House he made a request that while asking for quarterly payment in advance, it should be done not at the beginning of the quarter, but at the end of the quarter. Probably if that could be carried home to the Hon'ble Minister, there is little for me and Sri Mascarenhas to quarrel over. We are all agreed and that is exactly what I wanted to say and what I wanted to impress upon this House and through you on the Hon'ble Minister so that it would be proper and quite in order to ask a man to pay on the ground that there would be necessarily delay in actually looking into the accounts. What I wanted to impress upon you is that advance payment should be asked for a period but it should be asked in order necessarily to have the necessary time to have scrutiny of the accounts.

Sri Kadidal MANJAPPA.—Before assessment and scrutiny.

Sri K. PATTABHIRAMAN.—Yes. Therefore, the period covered must be a period in which there is already a turnover. I think there I was very clear in which case there was neither perturbation nor disturbance on my part. I am glad that my friend from St. John's Hill is nodding his head. I request you, Sir, and through you the Hon'ble Minister to see the 'language'. The language runs thus:

> "And for that purpose a dealer may be required to furnish either an advance estimate of his turnover for the year, or periodical returns of the actual turnover as may be prescribed."

Actual turnover will always be for a period past. An advance period will be a period in future. Now if you place this in juxtaposition, you will see that the language refers to a future turnover; then you can ask for advance payment and that follows up the rest of the section. I therefore suggest that the words 'furnish an advance estimate of his turnover for the year' may be changed to 'furnish periodical return of the actual turnover for the quarter ending...' I have no objection with regard to scrutiny and determination of the amount to be actually paid. If he had paid a little more in excess, it will be re-adjusted in the next quarter. But the period

(SRI K. PATTABHIRAMAN.)

covered must be a period in which actual turnover had actually taken place. It must be a past turnover. In fact, I may also bring to your notice that there is difference between the land revenue demand and every other demand. In the case of land revenue, it is a future demand and on the 1st of the new year, the man becomes liable to pay land revenue to the Government; but in regard to profession tax and several, other taxes it is always a past demand. The liability to pay will arise only when the period has passed. As regards the propriety of it, I have absolutely no doubt in my mind that it would not be a correct thing to ask a man to make an advance estimate of what his turnover would be and give an advance payment of the tax accordingly. I am sure, that will not be correct. That is all what I want to say and there is absolutely no perturbation or disturbance. If I have not been able to drive home my point of view, let the request made by my friend from St. John's Hill carry weight, namely, that advance payment must be made pending determination of sale-tax to be paid, but in no event should it refer to a future turnover which has yet to take place.

Sri Kadidal MANJAPPA.—In advance of the final assessment of the year.

Sri K. PATTABHIRAMAN.—There is no difference between you and ourselves. That is not what the language means. If you mean what you are saying, as I hope you do, please rectify the language. Now, the St. John's Hill Hon'ble gentleman will be with me, and so, there is no disturbance or perturbation. According to Clause 4, the words used are 'an advance estimate of his turnover for the year, or periodical returns of the actual turnover as may be prescribed." An estimate is about a future turnover but returns will be based on actual turnover. They must be changed. I am glad you have given a clarification and I want you to put it in that context.

Sri Kadidal MANJAPPA.—The procedure that is envisaged in Section 4 is already in vogue in the form of rules. After all, there may be some difference of opinion in regard to the interpretation of this clause. Sales Tax Authorities are collecting sales-tax in advance according to the rules now in force. They are accustomed to pay this tax in advance since the year 1948. It was held in decision by the High Court of Madras that in the absence of such provision in the Act, it is illegal to collect and levy sales-tax in accordance with the rules framed under the Act. Therefore, we were compelled to insert this provision in the new Bill. If there is any difficulty in interpreting the Section, we can think over.

ಶ್ರೀ ಎಸ್. ಗೋಪಾಲಗೌಡ (ಸಾಗರ-ಹೊಸನಗರ).—ಆದುದರಿಂದ ಇದುವರೆಗೆ ಸರ್ಕಾರದವರು illegal ಆಗಿ proceed ಆಗುತ್ತಿದ್ದಾರೆ ಎಂದು ಅರ್ಥವೇ? Sales tax ಬಾರಿಗೆ ಬಂದಲಾಗಾಯಿತು, traders were forced to pay taxes in advance which procedure was illegal.

Mr. SPEAKER.—The Madras High Court has held so. But they have taken precautions to amend the clause in advance before it goes to our High Court.

***Sri M. LINGANNA.**—Sir, the Sales Tax Committee which was constituted by the Government of Mysore had made a specific recommendation to the effect that the Tribunal should be constituted by which the assessment made by the several authorities appointed under the Sales Tax Act of 1942 would be scrutinised, and if necessary, they would be reversed or amended. Also, Sir, at the time when the Sales Tax (Amendment) Bill was brought before this august House during the last session, many members pressed that a Tribunal should be constituted and most of the members of the Select Committee pressed that the Tribunal should be constituted at once.

Sri Kadidal MANJAPPA.—Hon'ble Member urged for it. But Sri Palaniyappan was not in favour of the Tribunal.

Sri M. PALANIYAPPAN.—Either you have this Tribunal or the Revenue Board and not both.

Sri M. LINGANNA.—Some of the Members of the Select Committee also pressed that there is need for the constitution of a Tribunal under the Sales

Tax Act. Now, Sir, the Hon'ble Revenue Minister has taken the earliest opportunity to bring an amendment to this effect.

Mr. SPEAKER.—May I know what is the time required by the Member? Is he going to take a longer time?

Sri M. LINGANNA.—Yes.

Mr. SPEAKER.—Then we will take it up after lunch. The House will now rise for lunch and meet at 3-30 P.M.

The House adjourned for Lunch at Three of the Clock and re-assembled at Thirty Minutes past Three of the Clock.

[MR. SPEAKER in the Chair]

Sri M. LINGANNA.—Sir, I was telling briefly the opinion that was expressed by the members of this House about the need for the constitution of a Tribunal under the Sales Tax Act, 1948. There was a good deal of need for the Tribunal of this kind which should be vested with the powers to revise the orders of assessment made by the Commissioner or by the Deputy Commissioners of the Sales Tax. Since 1948, till now we have put this Act into operation and also the State exchequer has been enriched because of this special tax that we adopted. Sir, the Committee that was set up by the Government of Mysore to go early into the taxation structure on sales effected by merchants, has recommended for a tribunal of this kind and the amending Bill seeks to fulfil the recommendation made by that Committee. The amending Bill also seeks to fulfil the desire that was expressed by some of the members of this august House.

Sir, I congratulate the Hon'ble the Revenue Minister for his promptness in bringing this particular amending Bill. But at the same time I want to remind him that the Bill itself in a way has tried to cut at the very root of the idea of the constitution of the Board. Because he knows that some of the Hon'ble Members have expressed their opinion by now that the amending Bill has sought to constitute a Tribunal under the Act of 1948 for Sales Tax and also very recently, I mean within the last month itself, we have passed another Bill to constitute a Revenue Board. There also, Sir, we have empowered the Revenue Board to go into the appeals under the Sales Tax Act. Some of the Hon'ble Members were very vehemently expressing the idea that we would be doing nothing but duplicating the agencies to hear appeals under Sales Tax Act. Because, Sir, as you are aware, even the Revenue Board itself is vested with power to hear appeals against the orders of assessment made by the Commissioner and what is the exact import of this amending Bill here, Sir? It is also vesting the Tribunal that is being constituted under 2-A to go into the merits or otherwise of the orders of assessment made by the Deputy Commissioners or Commissioner of Sales Tax. At the same time in the amending Bill, we have provided for revision under 16-A and we have provided for appeals under 16-B to the High Court. Under 16-A, we have provided that if the party who has appealed against the orders of the Commissioner of Sales Tax to the Tribunal thinks that the Tribunal has not decided on some points of law and if he thinks that the judgment of the Tribunal was not in accordance with the justice, he is also empowered to go in revision to the High Court on points of law, that is, against the order of the Tribunal under 2-A. And 16-B provides for the regular appeal against the order of assessment made by the Deputy Commissioner. I would read out the relevant portion of section 16-B.

> "16-B. Appeal to the High Court.—Any assessee objecting to an order relating to assessment passed by the Commissioner *suo motu* under sub-section (**2**) of section 15, may appeal to the High Court within sixty days from the date on which the order was communicated to him;"

There it is provided for the condonation of the delay in regard to appeals.

Sir, I would like to ask the Revenue Minister why there should be not merely

(SRI M. LINGANNA.)

duplication but also triplication of work here? The Tribunal that is being sought to be constituted under 2-B is also a judicial body wherein a District Judge or a person of the rank of the District Judge is being put on the pedestal as Chairman and also a Chartered Accountant is included and a Commissioner of Sales Tax is included as the third member of the Tribunal. Here, I would like to know where is the necessity for such a Tribunal when we are going to give powers to the High Court to appeal against the order of assessment made by the Commissioner? And after all what is the amount that we are going to spend by the constitution of this Tribunal is a factor which we have taken into consideration in view of 16-A and 16-B, it is contained in the financial memorandum appended to the Bill. It is clearly stated that we have to expend out of the State exchequer Rs. 46,596 per annum. Of course, they have stated that because of the appeals and because of the levy of fees on the appeals and revision petitions the amount would be set off by the collection of fees on the appeals and revisions. But that is not the matter that we have to take into consideration; we have to initially expend nearly Rs. 46½ thousand; later on it may be realised or not, that would be a different matter. We may not be able to realise the whole amount. Anyway it has been anticipated in the financial memorandum that this amount would be realised. That apart Sir, I would like to request the Hon'ble Minister for Revenue to consider this aspect: Let us think of vesting the High Court full powers of appeal against the order of Commissioner and the Deputy Commissioner as it is being provided under 16-B. In that case, I would submit no need would arise for the constitution of the Tribunal of this kind. You are incidentally thinking of appointing one District Judge both for the Tribunal under the Sales Tax Act of 1948 and also for the Revenue Board that we have now passed into law and thereby the work that is being sought to be thrown on the shoulders of this judicial judge will be too heavy and I am afraid, the work may not be properly adjusted, and there will not be quick disposal of the cases before the Revenue Board as well as before the Tribunal—because they anticipate many cases before the Tribunal of Sales Tax and also before the Revenue Board. As such, I submit, the Revenue Minister by bringing this amendment has cut at the very root of the idea of constitution of a Tribunal itself. By little changes under 16-A and 16-B we can do away with the Tribunal itself and the duplication of the body like the Sales Tax Tribunal itself can be avoided. Because under 16-A, we have provided for appeals against the assessment order made by the Commissioner. Even the High Court is competent to go into the question of assessment. I do not think, there is any necessity for the constitution of the Tribunal. You may say as a counter-argument that the Tribunal consists of the Chartered Accountant and also the Sales Tax Commissioner and therefore the justice that we can expect from the Tribunal will be much more justifiable and much more to the satisfaction of the parties.

But under 16-B, we cannot say that the High Court cannot give proper disposal to the appeals against the orders of the Commissioner. So, Sir, even now, I appeal to him that the amending Bill may be slightly altered so as to give full powers to the High Court and vest the powers of revision and appeal in the High Court not merely on points of law, but on points of facts in regard to the assessment. Thereby, we will be completely avoiding the constitution of the Tribunal itself and there will be no need for the appointment of a District Judge and there is no need for a Chartered Accountant on the Tribunal either.

Sir, I believe I have made it very clear so far as this point is concerned. Even now the time is not too late for the Hon'ble Revenue Minister to consider this aspect and drop 2A whereby the State will be benefited and duplication of judicial bodies will be completely avoided.

Sri Kadidal MANJAPPA.—Your point is, that if this slight alteration is made, there is no need for a tribunal at all.

Sri M. LINGANNA.—Yes. So far as the levy of fees is concerned, Sir, my learned friend from St. John's Hill was pleased to say that there is some disparity and it shou'd be considered afresh. I will substantiate that point. Under 16 (3) levy of fees is definitely laid down. 16 (3) reads:

> "The appeal shall be in the prescribed form, shall be verified in the prescribed manner, and shall be accompanied by a fee equal to two per cent of the amount of assessment objected to, provided the fee payable shall in no case be less than twenty-five rupees or more than one hundred rupees."

Sir, let us take a case where the objected amount is just Rs. 25. Then the aggrieved person is called upon to pay Rs. 25 minimum for either the appeal or revision petition which he prefers before the High Court. So, Sir, this seems to be rather not so justifiable. If he is asked to pay Rs. 25, he may not prefer an appeal at all because in addition to 25, he will have to meet the charges of lawyer fees and so on.

Sri Kadidal MANJAPPA.—Is it not within the experience of Hon'ble Members that even for a gunta of land, people spend thousands of rupees? The Hon'ble Member himself must have taken that amount.

Sri M. LINGANNA.—No, I have on the other hand taken the trouble to bring about a compromise in such cases. But here, such things will not happen, because the merchant will not think of Rs. 25; he would rather pay that Rs. 25 than file an appeal before the Tribunal or before the High Court. So far as revision before the High Court or appeals under 16A and B are concerned, the fees are too exorbitant and it needs the consideration by the Government.

Sir, with regard to clause 8, I understand that one clause has been introduced in place of sections 22 and 23 of the Mysore Sales Tax Act, 1948. Section 22 of the original Act reads:

> "Save as provided in section 16, no assessment made and no order passed under this Act or the Rules made thereunder by any assessing authority shall be called in question in any Court, and save as is provided in sections 14 and 15, no appeal or application for revision shall lie against any such assessment or order."

As against this, one clause is being introduced instead of sections 22 and 23, which reads thus:

> "The validity of the assessment of any tax or of the levy of any fee or other amount, made under this Act, or the liability of any person to pay any tax, fee or other amount so assessed or levied shall not be questioned in any criminal court in any prosecution or other proceeding whether under this Act or otherwise."

Sir, when we debated the Sales Tax Amendment Bill, last time, we sought to introduce a slab system of tax instead of the multi-point tax. I remember that a majority of the Members were against this particular penal section—section 22, which we have amended. But the manner in which cases should be launched against defaulters and how cases are conducted in criminal courts, under this section seems to be too hard. These two sections 22 and 23 have been sought to be incorporated in only one clause, wherein it is laid down that "validity of any assessment or any tax or of the levy of any fee or other amount made under this Act . . . shall not be called in question before a criminal court." Sir, I have seen many cases before the criminal courts and I have also seen the plight of the merchants who are prosecuted and I believe they are treated worse than criminals. Even a person who commits a murder and who is charged for 302, or a person who commits a heinous crime,—burglary or robbery, has a right of defence. He can defend himself and he can adduce evidence on his behalf.

Sri Kadidal MANJAPPA.—There is a similar provision already in the existing Act.

Sri M. LINGANNA.—Sir, no doubt the provision is not new. It is being

(SRI M. LINGANNA.)

re-enacted and 22 and 23 are being amalgamated into one. But personally I feel that there is no justification for the treatment of defaulters like this because there is no defence open for a defaulter here. Once charge-sheeted before the Magistrate for the assessment made by the sales-tax officer, there is no question of defence at all. Even at times the Magistrates also may not take a lenient and humane view. Often times, we have felt that magistrates' courts have become tax collecting agencies for the Sales-tax Department. The Hon'ble Member Sri K. Pattabhi Raman was very vehement and also said that it is against criminal jurisprudence to vest criminal authorities in judicial courts with powers of collection. I do hope the Hon'ble Revenue Minister would find a way out of this particular maze. It is not justifiable that a defaulter who is called upon to pay tax should be given no opportunity to defend himself and secondly, it is not good that we should make the judicial authorities specially criminal authorities to make agencies for collection of sales-tax. It has actually happened like this. Once the charge-sheets are placed, within the course of one or two hearings, the parties will be forced to pay sales-tax and actually the amounts are collected before the courts and the sales-tax authorities receive the amounts before the courts issue receipts and by the next hearing, they withdraw the case. That is the force of sections 22 and 23 in the Act of 1948, which is sought to be amended under this Bill. Time has come when we have to find a way out of this difficulty. Either we should not place charge-sheet at all before criminal courts, or if we place charge-sheets, we must see that the defaulters against whom charge-sheets are framed, are given an opportunity to defend themselves before the courts.

Sir, with these few remarks, I submit that once again, the constitution of the tribunal could be avoided, if we slowly and carefully examine 16A and B, and to that extent, duplication of the bodies, the Revenue Board and the tribunal under the Sales-tax Act should be avoided, because, as I said, all the powers of the tribunal could vest in the High Court. Under 16B the High Court is authorised to hear appeals against the orders of the Commissioner. Therefore, the constitution of the tribunal may be avoided and the powers may be vested in the High Court. For this purpose, I submit at this stage that the Hon'ble the Revenue Minister would consider the desirability of referring this Bill to the Select Committee, so that these aspects may be examined once again.

*ಶ್ರೀ ಎಸ್. ಗೋಪಾಲಗೌಡ (ಸಾಗರ—ಹೊನ ನಗರ).—ಸ್ವಾಮಿ, ಈ ಮನೂವೆ ನನಗೆ ತಿಳಿದಮಟ್ಟಿಗೆ ಏಪ್ರಿಲ್ ಒಂದರಿಂದ ಈ ತಿಂಗಳು ಜಾರಿಗೆ ಕೊಡಲ್ಪಟ್ಟಿದೆ. ನಾನು ಈಗ ಕೇಳಿ ತಿಳಿದಿರುವಹಾಗೆ ಈ ಆಕ್ಟ್ ಕೂಡ ಪ್ರಿಂಟಾಗಿಲ್ಲ.

Sri Kadidal MANJAPPA.—Any number of copies are available.

Sri S. GOPALA GOWDA.—Is it at the Government Press or is it with the Hon'ble Revenue Minister? ಈಗತಾನೆ ನನಗೆ ಬಂದಿರುವ ವರ್ತಮಾನದ ಪ್ರಕಾರ ಇನ್ನೂ ಪ್ರಿಂಟಾಗಿಲ್ಲ. ಬಹುಶಃ ನಾನು ತಿಳಿದಿರುವುದು ಈ ಕಾನೂನು ಜೊತೆಯಲ್ಲೇ ತಿದ್ದುಪಡಿ ಬಂದಿರುವುದರಿಂದ ಎರಡುಸಲ ಪ್ರಿಂಟ್ ಮಾಡುವುದಕ್ಕಿಂತ ತಿದ್ದುಪಡಿಯಾದಮೇಲೆ ಒಂದೇಸಲ ಮಾಡೋಣ ಎಂಬ ಉದ್ದೇಶದಿಂದ ಸರ್ಕಾರದವರು ಹೀಗೆ ಮಾಡಿರಬಹುದು.

Sri Kadidal MANJAPPA.—I am told, Sir, on enquiry, that the amended Act is printed and copies are available.

Sri S. GOPALA GOWDA.—I am told that they are not available. ಅದೇನೇ ಇರಲಿ, ಈ ತಿದ್ದುಪಡಿ ಪುನಃ ಬಂದಿದೆ. ಆದರೆ ಇದರಲ್ಲಿ ಸ್ಪಷ್ಟವಾಗಿ ಸರ್ಕಾರಕ್ಕೆ ಒಂದು ಥೋರಣ್ಯಿದೆ ಹಾಗೆ ಕಾಣುತ್ತದೆ. ಈಗ ಈ ಕಾನೂನು ಮಾಡುತ್ತೇವೆ ಮತ್ತು ನಮ್ಮ ಸಂಸ್ಥಾನದ ಆದಾಯದಲ್ಲಿ ನುಮಾರು ಎರಡು ಕೋಟಿ ರೂಪಾಯಿಗಳಷ್ಟು ಆದಾಯ ಕೂಡ ಇದರಿಂದ ಬರುತ್ತದೆ ಎಂದು ಈ ಸಂದರ್ಭದಲ್ಲಿ ಎರಡು ದೃಷ್ಟಿಯಿಂದಲೂ ನಾವು ಯೋಚನೆ ಮಾಡಬೇಕು. ಒಂದು, ಈ ತೆರಿಗೆಯನ್ನು ಕೊಡತಕ್ಕಂಥ ವ್ಯಾಪಾರಿಗಳು; ಎರಡನೆಯದಾಗಿ ತೆರಿಗೆಯನ್ನು ಕ್ರಮವಾಗಿ ಕಾಲಕ್ಕೆ ಸರಿಯಾಗಿ ಯಾವುದೂ ಬಾಕಿ ಉಳಿಯದಂತೆ ವಸೂಲು ಮಾಡುವುದು.

4 P.M.

ಈಗ ವಸೂಲಿಕ್ರಮ ನಡೆಯುತ್ತಾ ಇರುವ ಪ್ರಕಾರ ಎರಡು ಮುಖ್ಯವಾದ ವಿಷಯಗಳು ಇವೆ. ವ್ಯಾಪಾರಸ್ಥರು, ಅವರು ಎಷ್ಟೇ ಮರ್ಯಾದಸ್ತರು ಆಗಿರಲಿ, ಬೇರೆ ಯಾವುದೇ ಘನತೆ, ಗೌರವ ಹೊಂದಿರಲಿ, ಅವರಿಗೆ ನೋಟೀಸು ಕೊಟ್ಟತಕ್ಷಣ ಅವರು ಹಣ ಕೊಡದೇ ಹೋದರೆ ಅವರಮೇಲೆ ಮ್ಯಾಜಿಸ್ಟ್ರೇಟ್ ಕೋರ್ಟಿನಲ್ಲಿ ಒಂದು ಕೇಸು ಹಾಕುತ್ತಾರೆ. ಕ್ರಿಮಿನಲ್ ಪ್ರಾಸಿಕ್ಯೂಷನ್ ಆಗುತ್ತದೆ. ಆಗ ಅವರು ಖೈದಿಗಳಾಗಿ

ಶ್ರೀಮಾ ಲಂಗಣ್ಣನವರು ಹೇಳಿದಹಾಗೆ, ಖೂನಿ ಮಾಡಿದವರು, ದಂಗೆ, ದರೋಡೆ ಮಾಡಿದವರ ಹಾಗೆ . . . .

Sri Kadidal MANJAPPA.—Evidently the Hon'ble Member is under a mistaken impression. After the amending Act is passed, the prosecutions will be very rare, except in certain cases where the party is about to leave the place of business or has alienated properties with a view to defraud Government. We are not hereafter going to resort to prosecutions.

***Sri A. BHEEMAPPA NAIK.**—Apart from the Sales-tax Deputy Commissioner, the local Deputy Commissioner will have to give permission to file a case. It is only in cases where he has no property and where he is leaving the place, and only in cases where Karamchand Tarachand disappears and becomes Tarachand Karamchand that prosecutions will be launched. It is only to catch hold of such persons that this is necessary. Do our socialist friends want them to escape? Do they want those chaps to get away?

Sri M. LINGANNA.—Even though safeguard is provided, it is now taken for granted that the Deputy Commissioner will automatically give permission to the Sales-Tax Officer. What we have envisaged is a safety valve and the laying of charge-sheets in the courts of Magistrates cannot be avoided. Mr. Bheemappa Naik is saying only of the theoretical aspect . . . .

Sri A. BHEEMAPPA NAIK.—I am definitely of opinion that a person who collects sales-tax—it is a trust money—and misappropriates is worse than a criminal, and worse than a murderer. He collects the money from the people in trust so as to credit the same to the Government, and if he misuses or takes it away, he is a criminal and a murderer under section 302. He is much worse. . . .

Mr. SPEAKER.—I do not want any member to interfere in the middle.

Sri M. LINGANNA.—On a point of personal explanation, Sir. My friend Sri Bheemappa Naik referred to section 302. I respectfully submit through you to him to refresh his memory of criminal jurisprudence.

ಶ್ರೀ ಎಸ್. ಗೋಪಾಲಗೌಡ.—ಸ್ವಾಮಿ, ಈಗತಾನೆ ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ತಿಳಿಸಿದರು ಈಗ ಆ ಪ್ರೊವಿಜ್ಞ ತಿದ್ದುಪಡಿ ಮಾಡಿದ್ದೇವೆ ಎಂದು. ತಿದ್ದುಪಡಿ ಮಾಡಿದ ಮೇಲೆ ಮಾನ್ಯ ಸದಸ್ಯರು ಬಹುಶಃ ಅದನ್ನು ನೋಡಿಲ್ಲ ಎಂದು ಕಾಣುತ್ತದೆ. ಅಂಥಾ ಕೇಸುಗಳು ಬಹಳ ವಾಗಿ ಇರಲಿ ಎಂದು ಅವರ ಅಭಿಪ್ರಾಯವಲ್ಲ. ಆದರೆ ಈಗಿರುವ ತಿದ್ದುಪಡಿ ಕಾನೂನು ಜಾರಿಗೆ ಬಂದದ್ದು ಏಪ್ರಿಲ್ 1ನೇ ತಾರೀಖು, ಈ 6 ದಿವಸದಲ್ಲಿ ಎಷ್ಟು ಕೇಸುಗಳು ಬರಬೇಕೆಂದು ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ನಿರೀಕ್ಷಿಸುತ್ತಾರೆ? ಅಥವಾ ಬರುವುದೇ ಇಲ್ಲ ಎಂದಿದೆಯೇ? Percentage ಕಡಿಮೆಯಾಗುತ್ತದೆ ಎಂದು ಹೇಳಿ ಇರಬಹುದು. ಆಮೇಲೆ ಮೊಳಕಾಲ್ಮೂರು ಸದಸ್ಯರು ಒಂದು ಅಭಿಪ್ರಾಯ ಕೊಟ್ಟರು. ಸೆಕ್ಷನ್ 22 ರಲ್ಲಿ ಯಾವರೀತಿ ಕೇಸು ಹಾಕಬಹುದು ಎನ್ನುವುದು ಇದೆ.

In view of the opinion expressed by some Hon'ble Members, it would be better to read out section 15, amendment of section 20 of Mysore Act XLVI of 1948.

Section 20 of the principal Act shall be re-numbered as sub-section (1) of that section, and,

(1) in the sub-section as so re-numbered, in clause (*c*) for the words "inspection or entry" the words "inspection, entry, search or seizure" shall be substituted;

(2) after the said sub-section (1), the following sub-section shall be added, namely:—

"(2) No court shall take cognizance of an offence under clause (*b*) of sub-section (1) except upon a complaint made with the previous sanction of the Deputy Commissioner of the District; and the Deputy Commissioner shall not grant such sanction,

(i) unless he has reason to believe that the person liable to pay the amount, with intent to obstruct or delay the recovery of the amount,

(*a*) is about to leave the State, or

(*b*) is about to dispose of the whole or any part of his pro perty, or

(*c*) is about to remove the whole or any part of his property from the local limits of the district; or

(ii) for the prosecution of a person who has been adjudged insolvent."

ಈ ಪ್ರೊವಿಜನ್ ಪ್ರಕಾರ ಒಬ್ಬ ಮನುಷ್ಯ ತಾನು ಕೊಡ ಬೇಕಾದ ತೆರಿಗೆ ಬಾಕಿಯನ್ನು ಕೊಡದೇ ಹೋದಾಗ, ಒಂದುವೇಳೆ ಅವನು ಊರು ಬಿಟ್ಟು ಹೋಗುವ

(ಶ್ರೀ ಎಸ್. ಗೋಪಾಲಗೌಡ.)

ಸಂದರ್ಭ ಇದ್ದರೆ ಅವನಮೇಲೆ prosecution ಮಾಡುತ್ತಾರೆ. ಅದಕ್ಕೆ ಸರ್ಕಾರದ ಒಂದು ಅಂಗವಾಗಿರತಕ್ಕ ಮತ್ತು ಹೆಚ್ಚಿನ ಜವಾಬ್ದಾರಿ ಹೋಗಿರತಕ್ಕ ಡೆಪ್ಯೂಟಿ ಕಮಿಷನರು ಮಂಜೂರಾತಿ ಕೊಡುವುದಕ್ಕಾಗುವುದಿಲ್ಲ ಎಂದು ಖಂಡಿತ ಅವರು ಹೇಳುವುದಿಲ್ಲ. ಏಕೆಂದರೆ ನಾಳೆ ಅವನು ಕೊಡದೇ ಓಡಿಹೋದರೆ ಅವರ ಕೆಲಸಕ್ಕೆ ಬರಬಹುದು. ಆದ್ದರಿಂದ ಪ್ರಾಸಿಕ್ಯೂಷನ್ ಕ್ರಮ ಜರುಗಿಸಬೇಕು ಮಂಜೂರಾತಿ ಕೊಡಿ ಎಂದರೆ 'yes' ಎಂದು ಹೇಳಿಯೇ ಹೇಳುತ್ತಾರೆ. ಲ್ಯಾಂಡ್ ರೆವಿನ್ಯು ಬಾಕಿಯಂತೆಯೇ ಈ ಬಾಕಿಯನ್ನು ವಸೂಲು ಮಾಡಬೇಕೆಂದು ಹೇಳುತ್ತೀರಿ. ಆ ರೀತಿ ಮಾಡಬಹುದು. ನಮಗೆ ತಿಳಿದಿರುವ ಮಟ್ಟಿಗೆ ನಮ್ಮ ದೇಶದಲ್ಲಿರುವ ವ್ಯಾಪಾರಿಗಳು ಒಂದು ಕಡೆಯಿಂದ ಮತ್ತೊಂದು ಕಡೆಗೆ ಬದಲಾವಣೆ ಮಾಡುವವರ ಸಂಖ್ಯೆ ಬಹಳ ಕಡಿಮೆ. ಇಡೀ ನಂಸ್ಥಾನಕ್ಕೆ ಹತ್ತಾರು ಜನ ಸಿಕ್ಕಬಹುದು. ಆದ್ದರಿಂದ ಅದನ್ನೇ ಒಂದು ಗುರಿಯಾಗಿಟ್ಟುಕೊಂಡು ಅವರಮೇಲೆ ಗದಾ ಪ್ರಹಾರಮಾಡಿ ಅವರ ಮಾನ ಗೌರವಕ್ಕೆ ಧಕ್ಕೆ ತರುವುದು ಮಾತ್ರವಲ್ಲ, ಅವರ ವ್ಯಾಪಾರಕ್ಕೂ ಕೂಡ ನಷ್ಟ ಪುಂಟಾಗುವಂತೆ ಮಾಡಿದಂತಾಗುತ್ತದೆ. ಬಾಕಿ ಕೊಡದಿದ್ದ ಮಾತ್ರಕ್ಕೆ ಅವನು ಕೆಟ್ಟವನಾಗುತ್ತಾನೆಯೇ? ಎಷ್ಟೋ ವೇಳೆ ವ್ಯಾಪಾರ ಅನ್ನುವುದು ತಮಗೆ ಗೊತ್ತಿರುವ ಹಾಗೆ ಹಣ ಎಲ್ಲೆಲ್ಲಿಂದೋ ಬರಬೇಕಾಗಿರುವುದು ಬಾಕಿ ನಿಂತಿರುತ್ತದೆ. ಶೆಟ್ಟಿ ಸತ್ತಮೇಲೆ ಬಂದವಾಳ ಗೊತ್ತಾಗುವುದು ಎಂದು ಹೇಳುವಹಾಗೆ, ಎಲ್ಲಿ ಎಷ್ಟು ಲಾಭ ಬರುತ್ತದೆ ಎಷ್ಟು ಲುಕ್ಸಾನಾಗುತ್ತದೆ ಎಂದು ಹೇಳಿ ಅಸೆಸ್‌ಮಾಡಿಕೊಂಡು ಪ್ರತಿಯೊಂದು ಹೆಜ್ಜೆಗೂ ಮುಂದುವರಿಯುವುದಕ್ಕಾಗುವುದಿಲ್ಲ. ವ್ಯಾಪಾರದಲ್ಲಿ speculation ಬಹಳ ಜಾಸ್ತಿ. ಅವನಿಗೆ 2 ರೂಪಾಯಿ ಲುಕ್ಸಾನಾದರೂ ಯಾರೂ ಕಟ್ಕಿಕೊಡುವುದಿಲ್ಲ.

Sri A. BHEEMAPPA NAIK.—He sells and gets a sales-tax of one anna. We only ask that one anna. It is not an income-tax.

ಶ್ರೀ ಎಸ್. ಗೋಪಾಲಗೌಡ.—ಆದ್ದರಿಂದ ಇಂಥ ವಸೂಲಾತಿಗಳನ್ನು ಅವರಮೇಲೆ ಕ್ರಮ ಜರುಗಿಸಿ ತೆಗೆದುಕೊಳ್ಳಬೇಕಾದರೆ, ನಮಗೆ ಬರುವ ಹಣದ ವಸೂಲಿ ದೃಷ್ಟಿ ಒಂದೇ ಇರಬಾರದು. ವ್ಯಾಪಾರಸ್ಥರ ಒಂದು ಹಿತದೃಷ್ಟಿ ಏನಿದೆ ಅದನ್ನು ಇಟ್ಟುಕೊಂಡು ತಿದ್ದುಪಡಿಮಾಡಬೇಕು ಎನ್ನುವುದು ಒಂದು ಅಂಶ.

ಎರಡನೆಯದಾಗಿ, ಸರ್ಕಾರದವರಿಗೆ ಒಂದು ನಿರ್ದಿಷ್ಟವಾದ ಅಭಿಪ್ರಾಯ ಇದ್ದಂತೆ ಇಲ್ಲ, ಯಾವ ಸಂಬಂಧದಲ್ಲಿ ಎಂದರೆ ಈ ಟ್ರಿಬ್ಯೂನಲ್ ರಚನೆಮಾಡುವ ನಂದರ್ಭದಲ್ಲಿ. ಟ್ರಿಬ್ಯೂನಲ್ ಅಂತಿಮ ತೀರ್ಮಾನ ಕೊಟ್ಟಮೇಲೆ ಪುನಃ ಹೈಕೋರ್ಟಿಗೆ ಅಪೀಲು ಹೋಗಬಹುದು ಎಂದು ಹೇಳಿ ಒಂದು ಪ್ರೊವಿಜ಼ಿ ಇಟ್ಟುಕೊಳ್ಳಬೇಕೆಂದು ಉದ್ದೇಶಪಟ್ಟಿದ್ದಾರೆ. ಈ ರೀತಿ ಒಂದು ಪ್ರೊವಿಜ಼ಿ ಏಕೆ ಇರಬೇಕೆಂಬುದು ನನಗೆ ತಿಳಿಯಲಿಲ್ಲ. ಇದರ ಬಗ್ಗೆ ವಿರೋಧವಾಗಿಯೂ ಮಾತನಾಡಿದ್ದಾರೆ; ಪರವಾಗಿಯೂ ಮಾನ್ಯ ಸದಸ್ಯರು ತಮ್ಮ ಅಭಿಪ್ರಾಯವನ್ನು ವ್ಯಕ್ತಪಡಿಸಿದ್ದಾರೆ. ಟ್ರಿಬ್ಯೂನಲ್ ರಚನೆ ಮಾಡಬೇಕೆಂಬುದರಲ್ಲಿ ಅಷ್ಟು ಬಲವತ್ತರವಾದ ಕಾರಣ ಏನಿದೆ ಎಂಬುದು ಕಂಡು ಬರುತ್ತಿಲ್ಲ. ಬಳ್ಳಾರಿಯಲ್ಲಿ ಟ್ರಿಬ್ಯೂನಲ್ ಇರುವ ಕಾರಣದಿಂದ ನಮ್ಮ ಮೈಸೂರು ನಂಸ್ಥಾನದಲ್ಲೂ ಟ್ರಿಬ್ಯೂನಲ್ ಮಾಡಬೇಕು ಎನ್ನುವುದು ಒಂದು ಸೂಕ್ಷ್ಮವಾದ ಅಭಿಪ್ರಾಯ. ಅದಕ್ಕೆ 4 ಸಾವಿರ ರೂಪಾಯಿ ಖರ್ಚಾಗಬಹುದು ಎಂದು ಅಂದಾಜು ಮಾಡಿದ್ದಾರೆ. ಮತ್ತು ಸುಮಾರು 600 ಕೇಸುಗಳು ಬರಬಹುದು ಎಂಬ ನಿರೀಕ್ಷೆಯ ಮೇಲೆ ಒಂದು ಕೇಸಿಗೆ 100 ರೂಪಾಯಿನಂತೆ ಫೀಜು ಹಾಕಿ ಅದನ್ನು ಬರಮಾಡಿಕೊಳ್ಳುತ್ತೇವೆ ಎಂದು ಹೇಳುತ್ತಾರೆ. ಅದರಿಂದ ಸ್ವಲ್ಪ ಕಷ್ಟ ಹೆಚ್ಚಾಗಿಯೇ ಆಗಬಹುದು. ಅಷ್ಟೊಂದು ಅಪೀಲುಗಳು ಬರುತ್ತವೆ ಎಂದು ಹೇಳುವುದಕ್ಕಾಗುವುದಿಲ್ಲ. ಆದ್ದರಿಂದ ಕಲವು ಕಾಲ ನಾವು ಇದನ್ನು ಕೈಬಿಟ್ಟು ಬಿಡುವುದು ಒಳ್ಳೆಯದು ಎಂದು ನನ್ನ ಅಭಿಪ್ರಾಯ. ಆಮೇಲೆ ಮುಂಗಡಬಾಗಿ ಈ ತೆರಿಗೆಯನ್ನು ವಸೂಲು ಮಾಡುತ್ತಿದ್ದೇವೆಂದು ಹೇಳಿದ್ದಾರೆ. ಆದರೆ ಹೀಗೆ ಮಾಡುವುದು ಅಕ್ರಮವೆಂಬುದಾಗಿ ಮದ್ರಾಸ್ ಸರ್ಕಾರ ಸಾರಿರುವುದರಿಂದ ಈಗ ಇದನ್ನು ಕ್ರಮಪಡಿಸುವುದಕ್ಕಾಗಿ ತಂದಿದ್ದೇವೆಂದು ಹೇಳಿದ್ದಾರೆ. ಹೀಗೆ ಅಡ್ವಾಕ್ಟಾಗಿ ಈ ತೆರಿಗೆಯನ್ನು ವಸೂಲ್ಮಾಡಜೇ ಕೆಂದು ಪ್ರಪೋಸಲ್ ಮಾಡಿರತಕ್ಕಂಥ ಸೆಕ್ಷನ್ನನ್ನೂ ಸಹ ಈ ಬಿಲ್ಲಿನಿಂದ ತೆಗೆದು ಹಾಕಬೇಕೆಂದು ಹೇಳುತ್ತೇನೆ. ಆ ವರ್ತಕರುಗಳಿಗೆ ಹೀಗೆಲ್ಲಾ ತಿಂಗಳು—ತಿಂಗಳಿಗೂ ಅಥವಾ ಮೂರು ತಿಂಗಳಿಗೊಂದಾವಾರ್ತಿಯಂತೆ ತೆರಿಗೆಯನ್ನು ಕೊಡುವುದಕ್ಕೆ ಸಾಧ್ಯವಾಗುವುದಿಲ್ಲ. ಅವರೇನು ತಿಂಗಳ ನಂಬಳಿಗಾರರಲ್ಲ. ಅವರಿಗೆ ಬಹುಭಾಗದ ವ್ಯಾಪಾರವೆಲ್ಲಾ ಸಾಲದಮೇಲೆ ನಡೆಯುತ್ತಿರುತ್ತದೆ. ಹಾಗೆ ಸಾಲದಮೇಲೆ ವ್ಯಾಪಾರ ನಡೆಸತಕ್ಕವರಿಗೆ ಬೇಗ ಬಾಕಿಗಳು ವಸೂಲಾಗುವುದಿಲ್ಲ. ಸಾಮಾನ್ಯವಾಗಿ ಗ್ರಾಮಾಂತರ ಪ್ರದೇಶಗಳಲ್ಲಿರತಕ್ಕಂಥವರು ಹೆಚ್ಚಿಗೆ ವ್ಯವಸಾಯಗಾರರಾಗಿರುವುದರಿಂದ ಅವರು ಅಂಗಡಿಗಳಲ್ಲಿ ಸಾಲವಾಗಿ ಬಳಸಿದ್ದ ಸಾಮಾನುಗಳ ಹಣವನ್ನು ವರ್ಷಕ್ಕೊಮ್ಮೆ ಕೊಡುವಂಥ ಪದ್ಧತಿ ಇದೆ. ಹೀಗೆ ವರ್ಷಕ್ಕೊಮ್ಮೆ ಅವರು ಬಾಕಿ ಮಾಡುವುದೂ ಸಹ ಕಲವು ವೇಳೆ ನಿಧಾನವಾಗುತ್ತದೆ. ಈಗತಾನೆ ಯಾರೋ ಒಬ್ಬ ನಮ್ಮ ಸ್ನೇಹಿತರು ಹೇಳುತ್ತಿದ್ದರು "ಈ ವ್ಯಾಪಾರದ ದೆಶೆಯಿಂದ ಅವರು ಅವರ ಹೆಂಡತಿ ಮಕ್ಕಳ ಮೈಮೇಲಿದ್ದಂಥ ಒಡವೆ ವಸ್ತುಗಳನ್ನೆಲ್ಲಾ ಹಾಳು ಮಾಡಿಕ್ಕೊಂಡ ಹಾಗಾಯಿತು" ಎಂದು. ಹೀಗೆ ಕೆಲಕೆಲವು ನಂದರ್ಭಗಳಲ್ಲಿ ಅಂಗಡಿಯ ಮಾಲೀಕ ವ್ಯಾಪಾರ ಮಾಡುವುದನ್ನೂ ಕೂಡ ಬಿಟ್ಟು ಬಿಟ್ಟು, ಅಂಗಡಿಯನ್ನೂ ಸಹಿತ ಮುಚ್ಚಿಬಿಟ್ಟು, ಹಾಗೆ ನಿಜವಾಗಿಯೂ ಆತನಿಗೆ ಉಕ್ಸಾನಾಗಿದ್ದು, ತನ್ನ ಆಸ್ತಿಯನ್ನೆಲ್ಲಾ ಕಳೆದುಕ್ಕೊಂಡು, ಇನ್ನೇನು ಆತ ಊರನ್ನು ಬಿಟ್ಟು ಓಡಿ ಹೋಗುವ ಪ್ರಯತ್ನದಲ್ಲಿದ್ದಾಗಲೂ ಸಹ ಆತನನ್ನು ಹಿಡಿಯಿರಿ, ಎಂದು ಹೇಳಿದರೆ ಇದು ಎಂಥ ಆಭಾಸ! ಆತ್ಮಲಾಗಿ ಹೆಂಡತಿ ಮಕ್ಕಳ ಮೈಮೇಲಿದ್ದ ಒಡವೆ ವಸ್ತುಗಳು ಹೋದವು, ಇತ್ತ ಲಾಗಿ ಅಂಗಡಿಯೂ ಹೋಯಿತು ಎಂದು ಆತನು ವ್ಯಸನ ಪಡುತ್ತಿರುವಾಗ ಆತನನ್ನು ತೆರಿಗೆ ಕೊಡಲಿಲ್ಲವೆಂದು ಹೇಳಿ ಜೈಲಿಗೆ ಹಿಡಿದುಹಾಕಿ ಎಂದು ಹೇಳುವುದು ಖಂಡಿತ ಸರಿಯಾದುದಲ್ಲ. ಆದರೆ ಈ ಅಡ್ವಾಕ್ಟಾಗಿ ಕೊಡಬೇಕೆಂಬ ಒಂದು ಪದವನ್ನು ಆ ಇಕಂಟ್ಯಾಕ್ಸ್ ಕೊಡತಕ್ಕಂಥವರ ನಂದರ್ಭದಲ್ಲಿ ಉಪಯೋಗಿಸಿದೆ. ಆದುದರಿಂದ ಆ ಪದವನ್ನು ಇಲ್ಲಿಯೂ ಬಳಸೋಣ ಎನ್ನುವುದು ಸರಿಯಾದುದಲ್ಲ. ಹಾಗೆ ಇಕಂಟ್ಯಾಕ್ಸ್‌ನ್ನು ಯಾರ್ಯಾರು ಕೊಡುತ್ತಿದ್ದಾರೋ ಅಂಥವರ ಆರ್ಥಿಕ ಪರಿಸ್ಥಿತಿಗೂ ಮತ್ತು ಈ ಚಿಕ್ಕಪುಟ್ಟ ವ್ಯಾಪಾರಿಗಳ ಆರ್ಥಿಕ ಪರಿಸ್ಥಿತಿಗೂ ಪೂರಾ ವ್ಯತ್ಯಾಸವಿದೆ. ಆದರೆ ಇಕಂಟ್ಯಾಕ್ಸ್‌ಕೊಡತಕ್ಕಂಥ ಮನುಷ್ಯನಿಗೆ ತನ್ನ ಒಂದು ವರ್ಷದ ಆದಾಯ ವೆಚ್ಚಗಳ ಬಗ್ಗೆ ಒಂದು ಆಯವ್ಯಯ ತ್ಯಕ್ಕೆಯನ್ನು ತಯಾರಿಸಿಕೊಳ್ಳಲು ಸಾಧ್ಯವಿರುತ್ತೆ. ಅಂಥವರಿಂದ ಬೇಕಾದರೆ ತಾವು ಹೀಗೆ ಈ ತೆರಿಗೆಯನ್ನು

ಮುಂಗಡವಾಗಿ ವಸೂಲ್ಮಾಡಿಕೊಳ್ಳಬಹುದು. ಆದರೆ ಹಾಗೆ ಆ ಇಕರಂಟ್ಯಾಕ್ಸ್ ಕೊಡತಕ್ಕವರಿಂದ ಮುಂಗಡವಾಗಿ ಟ್ಯಾಕ್ ನು ವಸೂಲ್ಮಾಡಿ ಕೊಳ್ಳುತ್ತೇವೆಂಬ ಒಂದು ಕಾರಣದಮೇಲೆ ಈ ಸಣ್ಣಪುಟ್ಟ ವ್ಯಾಪಾರಗಳಿಂದಲೂ ಹಾಗೇ ಮುಂಗಡವಾಗಿ ತೆರಿಗೆಯನ್ನು ವಸೂಲ್ಮಾಡತಕ್ಕದ್ದು ಸರಿಯೆಂತ ತಾವು ಸಾಧಿಸುತ್ತಿರುವುದು ನ್ಯಾಯವಾದುದಲ್ಲ. ಈ ಅಂಗಡಿ ವರ್ತಕರ ಬಾಕಿ ವ್ಯವಹಾರ ನಾನಾ ಕಾರಣಗಳಮೇಲೆ ನಿಂತಿರುತ್ತದೆ. ಆದರೆ ಈ ದಿವಸ ವ್ಯಾಪಾರಿಗೆ ಆತನ ವ್ಯಾಪಾರದ ಮೇರೆ ಇರಬೇಕಾದ ನಿಗಾಕ್ಕಿಂತಲೂ ಹೆಚ್ಚಿನ ನಿಗಾ ಈ ತೆರಿಗೆ ತೆರುವುದರಮೇಲೆ ಇರಬೇಕಾಗಿರುತ್ತದೆ. ಹೀಗಾಗಿ ಈ ದಿವಸ ಆತನ ಸ್ಥಿತಿ ಪೂರಾ ಕಷ್ಟಕ್ಕೀಡಾಗಿದೆ. ಆದರೆ ಇದನ್ನೆಲ್ಲಾ ನಾನೀಗ ಹೇಳುತ್ತಿರುವುದರಿಂದ ನಾನು ಈ ವ್ಯಾಪಾರಗಾರರ ಪರವಾಗಿ ವಾದ ಮಾಡುತ್ತಿದ್ದಾನೆಂದು ದಯವಿಟ್ಟು ಯಾರೂ ತಿಳಿದುಕೊಳ್ಳಬಾರದು. ಆದರೆ ನಾನು ಹೇಳತಕ್ಕದ್ದು ಈ ಒಂದು ಕಾನೂನಿನಿಂದ ಅವರಿಗೊಂದು ಹೊರೆಯಾಗಬಾರದು ಎಂದು ಇಷ್ಟೆಲ್ಲ ಹೇಳುತ್ತಿದ್ದೇನೆ. ಸರ್ಕಾರದ ಮತ್ತು ಅಂಥ ಯಾವ ಒಂದು ಉದ್ದೇಶವನ್ನು ಹೊಂದದೇ ಇದ್ದರೂ ಹೀಗೆ ಅವರ ಆಸ್ತಿ, ಮಾನ, ಪ್ರಾಣಗಳಿಗೆ ಧಕ್ಕೆ ತರುವಂಥ ಒಂದು ಸ್ಥಿತಿ ಒದಗಿಸಬಾರದು. ಏಕೆಂದರೆ ಕೆಲವು ಮಾರ್ವಾಡಿವಂತರು ಹೆದರಿಕೆಯಿಂದ ನೇಣುಹಾಕಿಕೊಂಡರೂ ಹಾಕಿಕೊಳ್ಳಬಹುದು . . . .

ಶ್ರೀ ಕಡಿದಾಳ್ ಮಂಜಪ್ಪ.—ಇದರಲ್ಲಿ ಹಾಗೆ ನೇಣು ಹಾಕಿಕೊಂಡು ಪ್ರಾಣ ತೆಗೆದುಕೊಳ್ಳುವಂಥ ಪ್ರಾವಿಜಿಯ ಯಾವುದಿದೆ ಎನ್ನುವ ಬಗ್ಗೆ ತಾವು ಒಂದು ನಿದರ್ಶನವನ್ನಾದರೂ ಹೇಳಬಲ್ಲಿರಾ ?

ಶ್ರೀ ಎಸ್. ಗೋಪಾಲಗೌಡ.—ತಾವು ಹೀಗೆ ಮುಂಗಡವಾಗಿ ಕೊಡಬೇಕೆಂದು ಮಾಡಿರುವುದು ಅವರಿಗೊಂದು ಹಿಂಸೆಯನ್ನುಂಟುಮಾಡಿದಹಾಗಾಗಿದೆ. ಆದುದರಿಂದ ಇದನ್ನು ತೆಗೆಸಿ ಹಾಕಬೇಕೆಂದು ಹೇಳುತ್ತೇನೆ. ಇಷ್ಟವಿರತಕ್ಕವರು, ಇಷ್ಟವಿರತಕ್ಕವರು ಬೇಕಾದರೆ ಅವರು ತಿಂಗಳು ಗಟ್ಟಲೆಯೇ ಕೊಟ್ಟುಕೊಂಡು ಬಗಲಿ. ಅದಕ್ಕೆ ಅಡ್ಡಿಯೇನೂ ಇರುವುದಿಲ್ಲ. ಅವರವರ ವ್ಯಾಪಾರ ಆದ ಹಾಗೆ ಅವರು ಇಷ್ಟು ರೂಪಾಯಿಗಳಿಗೆ ಇಷ್ಟು ತೆರಿಗೆ ಎಂದು ಬೇಕಾದರೂ ತೆಗೆದುಕೊಳ್ಳಬಹುದು. ಹಾಗೆ ಮಾಡದೆ ಮುಂಗಡವಾಗಿ ಕೊಡಲೇಬೇಕೆಂದು ಕಡ್ಡಾಯ ಮಾಡಿದರೆ ಬಹಳ ತೊಂದರೆ ಬರುತ್ತದೆ.

ಇನ್ನು ಈ ಟ್ರಿಬ್ಯುನಲ್ ವಿಚಾರವಾಗಿ ಈಗ ಮೂರು ರೀತಿ ಮಾಡಿದ್ದೀರಿ. ಇದರಲ್ಲಿ ಯಾವುದಾದರೂ ಎರಡನ್ನು ತೆಗೆದು ಹಾಕಿದರೆ ಒಳ್ಳೆಯದೆಂದು ಕಾಣುತ್ತದೆ. ಅಥವಾ ಈ ರೆವಿನ್ಯೂ ಬೋರ್ಡು ಮತ್ತು ಹೈಕೋರ್ಟಿಗೆ ಅಪೀಲ್ ಹೋಗತಕ್ಕದ್ದು ಎರಡನ್ನು ಉಳಿಸಿಕೊಂಡರೆ ಸಾಕಾಗಬಹುದು. ಈ ಅಡ್ವಾನ್ಸ್ ಸಾಗಿ ತೆರಿಗೆ ಕೊಡಬೇಕೆಂದು ಹೇಳಿರುವುದು ಸಂಪೂರ್ಣವಾಗಿ ಹೋಗಬೇಕು. ಈ ಕೆಲವು ಸೂಕ್ತ ತಿದ್ದುಪಡಿಗಳನ್ನು ಮಾಡಬೇಕೆಂದು ಹೇಳಿ ನಾನು ನನ್ನ ಭಾಷಣವನ್ನು ಮುಗಿಸುತ್ತೇನೆ.

ಶ್ರೀ ಬಿ. ಹುಚ್ಚೇಗೌಡ (ತುರುವೇಕೆರೆ).—ಸ್ವಾಮಿ, ಈಗ ತಂದಿರತಕ್ಕಂಥ ತಿದ್ದುಪಡಿ ಮಸೂದೆಯ ಕ್ಲಾಜ್ (2) ರಲ್ಲಿ ಇಂಟರ್ ಸ್ಟೇಟ್‌ನಲ್ಲಿ ಒಂದು ಕಡೆಯಿಂದ ಮತ್ತೊಂದು ಕಡೆಗೆ ಹೋಗತಕ್ಕಂಥ ಸಾಮಾನುಗಳಿಗೆಲ್ಲಾ ಎರಡಾವರ್ತಿ ಕಂದಾಯ ಬೀಳುವ ಹಾಗೆ ಒಂದು ಅಭಿಪ್ರಾಯ ಕಂಡು ಬರುತ್ತಿದೆ. . . .

ಶ್ರೀ ಕಡಿದಾಳ್ ಮಂಜಪ್ಪ.—ಯಾವುದು ?

ಶ್ರೀ ಬಿ. ಹುಚ್ಚೇಗೌಡ.—ಎರಡನೆಯ ಪುಟದಲ್ಲಿ ಕೊನೆಯ ಪ್ಯಾರಾದಲ್ಲಿ ಹಾಗೆ ಹೇಳಿದ್ದೀರಿ. ನಮ್ಮ ದೇಶದಲ್ಲಿ ಆ ಸಾಮಾನುಗಳ ವ್ಯಾಪಾರ ನಡೆಯಲಿ ಅಥವಾ ಬಿಡಲಿ, ಅವರು ತೆರಿಗೆಯನ್ನು ಮಾತ್ರ ಕೊಟ್ಟು ಬಿಡಬೇಕು ಎಂದು ಹೇಳಲಾಗಿದೆ. ಅದು ಈ ರೀತಿ ಇದೆ:—

> "Notwithstanding anything contained. . . the sale of any goods which have actually been delivered in the State of Mysore as a direct result of such sale for the purpose of consumption in the said State, shall be deemed for the purposes of this Act to have taken place in the said State notwithstanding the fact that the property in the goods has, by reason of such sale, passed in another State."

ಇನ್ನೂ ಮೊನ್ನೆ ತಾನೆ ಹಣಕಾಸಿನ ಸಚಿವರು ಎಲ್ಲಾ ಸ್ಟೇಟುಗಳಿಗೂ ಒಂದೇ ರೀತಿಯ ಕಾನೂನುಗಳು ಜಾರಿಗೆ ಬರುತ್ತವೆ. ಆಗ ಎಲ್ಲಾ ಕಡೆಗಳಲ್ಲೂ ಒಂದೇ ತರಹದ ಟ್ಯಾಕ್ಸ್ ಮತ್ತು ಸುಂಕಗಳನ್ನು ಹಾಕಿದ ಹಾಗೆ ಆಗುತ್ತದೆ, ಇಂಥಾ ಒಂದು ಏರ್ಪಾಡನ್ನು ಮಾಡುವ ಹಾಗೆ ಪ್ರಯತ್ನಗಳು ನಡೆಯುತ್ತಿವೆಯೆಂದು ಅವರೇ ಹೇಳಿದ್ದಾರೆಂತಲೂ ಕೂಡ ನಾನು ಯಾವುದೋ ಒಂದು ಪತ್ರಿಕೆಯಲ್ಲಿ ಓದಿದಹಾಗೆ ಜ್ಞಾಪಕವಿದೆ. ಆದಕಾರಣ ತಾವೀಗ ಒಂದು ಸ್ಟೇಟಿನಿಂದ ಇನ್ನೊಂದು ಸ್ಟೇಟಿಗೆ ಹೋಗತಕ್ಕಂಥ ವಸ್ತುಗಳ ಮೇಲೆ ಸುಂಕ ಹಾಕತಕ್ಕದ್ದನ್ನು ತಪ್ಪಿಸಬೇಕೆಂದು ಹೇಳುತ್ತೇನೆ.

ಇನ್ನು ಈ ಅಪೀಲುಗಳ ಬಗ್ಗೆ ಹೇಳುವುದಾದರೆ ಈಗ ತಾವು ರಚಿಸಬೇಕೆಂದಿರುವ ರೆವಿನ್ಯೂ ಬೋರ್ಡು ಒಂದೇ ಸಾಕು. ಇಲ್ಲಿ ಒಂದು ತೀರ್ಮಾನವಾದ ಮೇಲೆ ಬೇಕಾದರೆ ಹೈಕೋರ್ಟಿಗೆ ಅಪೀಲ್ ಹೋಗಲು ಒಂದು ಅವಕಾಶವಿದ್ದರೆ ಸಾಕು. ಇಷ್ಟರ ಮೇಲೆ ಈ ಟ್ರಿಬ್ಯುನಲ್ ಏನೂ ಬೇಕಾಗಿಲ್ಲ.

> "The tax for each year may be assessed, levied. . . . and for that purpose, a dealer may be required to furnish either an advance estimate of his turnover for the year. . . ."

ಎಂದು ಇರುವುದನ್ನು ಅವರು ತೆಗೆದುಹಾಕುತ್ತೇವೆಂದು ಹೇಳಿದ್ದರು. ಹಾಗೆ ಮಾಡುವುದಾದರೆ ನಾವೀಗ ಇದರ ಬಗ್ಗೆ ಮಾತನಾಡುವುದೇ ಬೇಕಾಗಿರುವುದಿಲ್ಲ. ಇಲ್ಲಿ ಹೀಗೆ ಹೇಳಿರುವುದು ಅನಾವಶ್ಯಕ. ಈ ಕ್ವಾರ್ಟರ್ಲಿ ಅನ್ನುವುದೂ ಕೂಡ ಅನಾವಶ್ಯಕ.

ಇನ್ನು ಈ ರೂಲ್ (9) ಕ್ಲಾಜ್ (vii) ರ ಒಳಕ್ಲಾಜ್ (i) ರಲ್ಲಿ ನೆಲಗದಲೆಕಾಯಿ ಬೆಳೆಯತಕ್ಕವರಿಗೆ ಮಾತ್ರ ಅನ್ಯಾಯವಾಗಿ ಅವರಿಗೆ ಯಾವ ಟ್ಯಾಕ್ಸ್ ಕೂಡ ಬೀಳುವುದಕ್ಕೆ ಅವಕಾಶವಿಲ್ಲದಿದ್ದರೂ ಈಗ ಈ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್‌ನ್ನು ಆತನಿಗೆ ಮಾಲು ಮಾರಾಟಮಾಡಿ ಬರತಕ್ಕ ಹಣದಲ್ಲ, ಮುರಿದುಕೊಂಡು ಕೊಡತಕ್ಕಂಥ ಒಂದು ಪದ್ಧತಿಯನ್ನು ಜಾರಿಗೆ ತಂದಿದ್ದಾರೆ. ಇಂಥಾ ದಕ್ಕೆ ಅವಕಾಶಕೊಡದಂತೆ ತಾವು ಇದನ್ನೆಲ್ಲಾ ತಪ್ಪಿಸಬೇಕೆಂದು ಹೇಳುತ್ತೇನೆ.

Sri Kadidal MANJAPPA.—There is reference to it in the Bill.

Sri B. HUTCHE GOWDA.—It is a suggestion to the Select Committee that it may be added. ಇಷ್ಟು ಹೇಳಿ ಈ ಪ್ರಾಸಿಕ್ಯೂಷನ್ ವಿಚಾರದಲ್ಲಿ ಮಾತ್ರ ಬಹಳ ಎಚ್ಚರಿಗೆ ತೆಗೆದುಕೊಳ್ಳಬೇಕೆಂದು ಹೇಳುತ್ತೇನೆ. ಇಲ್ಲಿಯತನಕ ನಡೆದಿರತಕ್ಕಂಥಾ ಪ್ರಾಸಿಕೂಷನ್‌ಗಳನ್ನು ನೋಡಿದರೆ ಒಳ್ಳೊಳ್ಳೆಯ ಸದ್ಗೃಹಸ್ಥರಿಗೆ ತೊಂದರೆಯಾಗಿದೆ. ಏನೇ ಅಲ್ಪಸಲ್ಪ ಈ ವ್ಯವಹಾರದಲ್ಲಿ ಆ ವರ್ತಕರಿಗೂ ಮತ್ತು ಈ ಇಲಾಖೆಯವರಿಗೂ ಮನಸ್ತಾಪಗಳುಂಟಾದ್ದಕ್ಕೆ ಅವರನ್ನು ಜೈಲಿಗೇ ಹೋಗಬೇಕೆಂದು ಹೇಳುವುದು ಯಾವ ನ್ಯಾಯ! ಹೀಗೆಲ್ಲಾ ಅನ್ಯಾಯಗಳು ನಡೆಯುವುದಕ್ಕೆ ಪ್ರಾರಂಭವಾಗಿ ಮರ್ಯಾದೆಯಿಂದ ವ್ಯಾಪಾರ ನಡೆಸತಕ್ಕಂಥ ವರ್ತಕರುಗಳಿಗೆಲ್ಲಾ ತುಂಬಾ ತೊಂದರೆಯುಂಟಾಗಿದೆ. ಎಷ್ಟೋ ವೇಳೆ ಕೆಲವರು ಈ ತೆರಿಗೆಗಳನ್ನು ಕೊಟ್ಟು ಬಿಟ್ಟಿರುತ್ತಾರೆ. ಆದರೆ ಆಫೀಸಿನಲ್ಲಿ ಸರಿಯಾಗಿ ಲೆಕ್ಕಪತ್ರಗಳನ್ನಿಡದೆ ಪುನಃ ತೆರಿಗೆ ಕೊಡಬೇಕೆಂದು ನಿರ್ಬಂಧಪಡಿಸತಕ್ಕಂಥ ಸಂದರ್ಭಗಳೂ ಕೂಡ ಇರುವುದರಿಂದ, ಹಾಗೆ ಬಾಕಿ ನಿಲ್ಲುವ ಆ ತೆರಿಗೆ ಪೊಬಲಗು ಬಂದಿದೆಯೇ ಅಥವಾ ಇಲ್ಲವೇ ಎನ್ನುವುದನ್ನಾದರೂ ಕೊನೆಯದಾಗಿ ನಿರ್ಧರ ಮಾಡಿಕೊಳ್ಳುವ ವರೆಗಾದರೂ ಈ ಪ್ರಾಸಿಕ್ಯೂಷನ್‌ಗಳನ್ನು ಹಾಕಬಾರದೆಂದು ಹೇಳುತ್ತೇನೆ. ಯಾವ ಒಬ್ಬ ವರ್ತಕನು ಉದ್ದೇಶಪಟ್ಟು ಮೋಸಮಾಡಬೇಕೆಂದು ಇರುತ್ತಾನೋ ಅದು ನಿರ್ಧರವಾಗುವರೆಗೂ ತಾವು ಯಾವ ಈ ಪ್ರಾಸಿಕ್ಯೂಷನ್ ಇತ್ಯಾದಿ ಕ್ರಮಗಳನ್ನು ಕೈಗೊಳ್ಳಕೂಡದು.

ಇನ್ನು ಈ ತೆರಿಗೆಯನ್ನು ಮುಂಗಡವಾಗಿ ಕೊಡತಕ್ಕ ಬಗ್ಗೆ ಈ ಚಿಲ್ಲರೆ ಅಂಗಡಿವರ್ತಕರೆಲ್ಲರೂ ಒಂದು ವರ್ಷದ ವ್ಯಾಪಾರದ ಅಂದಾಜನ್ನು ತಿಳಿಸಬೇಕೆಂದು ಹೇಳಿದ್ದಾರೆ. ಆದರೆ ಇಷ್ಟೇ ಆಗುತ್ತದೆಯೆ ಂದು ಹೇಳುವುದಕ್ಕೆ ಯಾರಿಗೂ ಸಾಧ್ಯವಿಲ್ಲ; ಮತ್ತು ಹಾಗೆ ತಿಳಿಸಬೇಕೆಂದು ಕೇಳತಕ್ಕದ್ದೂ ಸಹ ಧರ್ಮವಲ್ಲವೆಂದು ಹೇಳುತ್ತೇನೆ. ಆದರೆ ಈ ಮನುವೆಯು ಇನ್ನೂ ಆ ಸೆಲೆಕ್ಟ್ ಸಮಿತಿಯ ಮುಂದೆ ಪರಿಶೀಲನೆಗಾಗಿ ಹೋಗುವುದರಿಂದ ನಾನೀಗ ಹೆಚ್ಚಿಗೆ ಹೇಳುವುದಕ್ಕೆ ಇಷ್ಟ ಪಡುವುದಿಲ್ಲ.

Sri Mulka GOVINDA REDDY (Chitaldrug).—Clause 4 is as follows:

"Amendment of section 3 of Mysore Act XLVI of 1948—After sub-section (1) of section 3 of the principal Act, the following sub-section shall be inserted namely—

(1-A) The tax for each year may be assessed, levied and collected in advance during the year in monthly or quarterly instalments, and for that purpose, a dealer may be required to furnish either an advance estimate of his turnover for the year, or periodical returnsof the actual turnover as may be prescribed. The assessing authority may determine the amount of tax payable in respect of any period on the basis of the estimate or returns furnished by the dealer or on the basis of transactions of the dealer in the previous year and on such assessment, the dealer shall pay the sum demanded within such time as may be fixed by such authority."

Sri Pattabhiraman has unequivocally explained the difficulties that may be experieneed by the delears or the businessmen if they strictly adhere to the wording as has been put down here. He has clearly stated that it is unethical and unreasonable and improper to extract advance payment before a sale or turnover takes place. This section needs to be amended in the light of the arguments put forward by him.

Regarding the constitution of Appellate Tribunal, it has already been pointed that the sales tax appeals may be heard by the Revenue Board. I feel there is no need to have two appellate authorities over one and the same subject.

4-30 P.M.

Many a time, it may lead to complicated difficulties. Some people may prefer appeals to the Appellate Tribunal and others may prefer appeals to the Revenue Board. Sir, preferring appeals to the Appellate Tribunal may be a costly one and preferring an appeal to the Revenue Board may work out cheaper. If you prefer an appeal to the Appellate Tribunal, appeal will have to be accompanied by certain fees. Section 16 says:

"(1) Any assessee objecting to an order relating to assessment passed by the Deputy Commissioner whether on appeal under Section 14 or *suo motu* under sub-section (1) of Section 15, may, if the assessee has not preferred an application for revision of the order under sub-section (2) of Section 15, appeal to the Appellate Tribunal within sixty days from the date on which the order was communicated to the assessee.

(2) The Appellate Tribunal may admit an appeal preferred after the period of sixty days referred to in sub-section (1) if it is satisfied that the assessee had sufficient cause for not preferring the appeal within that period.

(3) The appeal shall be in the prescribed form, shall be verified in the prescribed manner, and shall be accompanied by a fee equal to two per cent of the amount of assessment objected to, provided that the fee payable shall in no case be less than twenty-five rupees or more than one hundred rupees."

Here, Sir, if the Government have stated that the appeal shall be accompanied by a fee equal to 2 per cent of the amount objected to, I would certainly have no objection. But this proviso says that the minimum should be Rs. 25 and maximum should be Rs. 100. This flat rate is not reasonable. If they had put down a slab rate for charging the appeals, that might be preferred to Appellate Tribunal, that would have been reasonable. Again, Sir, with regard to revision by High Court, Section 16-A reads thus :

"(2) The petition shall be in the prescribed form, shall be verified in the prescribed manner, and shall, where it is preferred by the assessee, be accompanied by a fee of one hundred rupees."

Here also, they have prescribed a flat rate. Instead of this, if they have prescribed a fee equal to 2 per cent of the amount objected to, it would have been reasonable. Those whose dealings go to lakhs of rupees may be asked to pay more and people who deal in thousands should pay as much as one who deals in lakhs of rupees is quite unreasonable. On the other hand, if they adhere to 2 per cent of the assessment objected to, Government would have derived more than what they are going to get on account of these appeals. With regard to appeals to the High Court also, they have prescribed a flat rate of Rs. 100. Regarding Section 11, regarding disposal of proceedings pending on the appointed day, it reads thus :

"11. Notwithstanding anything contained in the principal Act or in the Act, any application preferred under Section 15 of the principal Act against the order of the appellate authority under Section 14 of that Act and pending before the State Government, or the Commissioner on the appointed day, shall, on the expiration of thirty days from that day, stand transferred to the Appellate Tribunal for disposal as if it were an appeal preferred under and in accordance with the provisions of Section 16 of the principal Act as amended by this Act."

Sir, there is one snag in this clause. There are two appellate authorities if this Bill is accepted and passed ; one is the Sales-tax Tribunal and the other is the Board of Revenue. I do not know how the Government will be justified in stating that all those cases pending before the Government should stand automatically transferred to the Appellate Tribunal. Here many businessmen may prefer an appeal to the Board of Revenue. You would be blocking them away from preferring their appeals to the Board of Revenue. Again, they had stated in proviso :

"Provided that if within the thirty days aforesaid, the applicant intimates in writing to the State Government or the Commissioner as the case may be, that he does not desire the application to be disposed of by the Appellate Tribunal, the application shall be disposed of by the Commissioner or the State Government, as the case may be, as if this Act had not been passed."

Why there should be this clause at all, I cannot understand. When they have provided for the constitution of an Appellate Tribunal and when there is Revenue Board for hearing appeals in sales-tax matters, why should the Government reserve this right and why should that right be exercised according to the whims and fancies of the dealer? This option should not be given to the dealer and this right should not be exercised by the State Government at all.

Sri Kadidal MANJAPPA.—He can approach by means of revision petition the Revenue Board and he can approach by means of appeal the Tribunal.

Sri Mulka GOVINDA REDDY.—Why should he by-pass Appellate Tribunal as well as the Revenue Board ? That

(SRI MULKA GOVINDA REDDY.)
means if he has got somebody to pull wires in the Government, he will see that his case is disposed of by the Government themselves.

Sri Kadidal MANJAPPA.—I am not anxious to dispose of.

Sri Mulka GOVINDA REDDY.—Sri Kadidal Manjappa says as if he is going to remain in the Government for centuries to come.

Sri Kadidal MANJAPPA.—Whether I am there or somebody is there is a different matter. But I will be there till the present cases are disposed of.

Sri Mulka GOVINDA REDDY.—This section is unnecessary and the Minister may kindly withdraw this Bill.

Sri Kadidal MANJAPPA—Sir, some Hon'ble Members have found fault with the provisions of the Bill and others who participated in this debate have welcomed this measure. The criticism in regard to this measure centred round Section 4 of the Bill. It was argued that a provision like this is improper and it is incorrect to levy sales tax in advance. Sir, according to the rules now in force, all dealers are liable to pay sales tax in advance. In fact since the year 1948 this practice of levying sales tax in advance is in vogue. The merchant community have not felt that this works as a great hardship to them. My friend Sri Pattabhiraman suggested that it is better that the language of this section is modified so as to give a definite meaning. Anyhow, I propose to move a motion for referring this Bill to a Select Committee. We can consider the suggestion made by him. Some Hon'ble Members suggested that there is no need for a Tribunal in view of the fact that we are arranging to constitute a Revenue Board and a District Judge will be a member of that Revenue Board. Sir, as I have already submitted the intention of this Bill is to give alternative remedies to the dealers. In fact, the merchant community will welcome this measure. They will welcome two remedies instead of one. It is not disadvantageous to have two remedies. On the other hand, it is more advantageous to have these two alternative remedies. My Hon'ble Friend Sri Linganna argued that in view of the provisions contained in Section 16-B, there is no need for a Tribunal at all. Sir, Section 16-B deals with appeals to the High Court by an assessee objecting to an order relating to an assessment passed by the Commissioner *suo motu* under sub-section (2) of Section 15. If the Commissioner of his own accord calls for the records of a case decided by the lower authority and then passes his own orders, appeal is provided under Section 16-B. This is not applicable to other orders passed by the Commissioner.

Sri M. LINGANNA.—Why should the High Court also be brought again into the picture except under point of law under Section 16-A ?

Sri Kadidal MANJAPPA.—Here in a Tribunal, there will be a District Judge, a Deputy Commissioner of Sales Tax, and a Chartered Accountant who is a non-official well versed in matters relating to accounts. This will be an expert body. The assessee will get proper justice at the hands of the tribunal. It may be argued that there is no need for a Revenue Board. Sir, preferring an appeal to the Tribunal is a costly remedy. A dealer may prefer to approach the Revenue Board because by paying two or three rupee stamps, he can get justice at the hands of the Revenue Board. Whether we should have a tribunal or not is a question of policy. I was not anxious to constitute a Tribunal. It is at the instance of the business people, it is at the instance of the members of the Sales-Tax Committee and at the instance of the members of the Select Committee that I have introduced this to provide for the constitution of an Appellate Tribunal.

Sri T. C. BASAPPA.—Are there any Part B States wherein you find both the Tribunal and the Board ?

Sri Kadidal MANJAPPA.—In Madras, there are similar provisions that too for appeals. The entire House urged for the constitution of a Tribunal of this kind.

Sri A. BHEEMAPPA NAIK.—When the provision was not made, the entire House almost urged for the constitution of a Board. Members now forget it.

Sri Kadidal MANJAPPA.—As I submitted, I was not at all anxious to have a Tribunal in the State. It is at the instance of the Hon'ble Members that I have introduced this Bill.

My friend Sri Palaniyappan stated that we are killing the goose that is laying the golden eggs. That is irrelevant to the point at issue. If he had studied the provisions of the main Act, he would not have ventured to say all that he said. Most of the arguments he advanced were irrelevant. It was argued by some Hon'ble members that the fees we propose to levy is exorbitant. Sir, we cannot incur extra expenditure by constituting this Tribunal. After all the dealer has the option of approaching either the Revenue Board or the Appellate Tribunal. If he chooses to approach the Appellate Tribunal, he must pay the prescribed fee and then get the justice. If he wants to have a cheaper remedy, he can as well approach the Revenue Board. My friend Sri Gopala Gowda narrated certain stories which were irrelevant for the purpose of the Bill. We have not made any provision regarding prosecution of dealers for non-payment of tax. When the main Act was amended last year, we have removed the defects. Hereafter under the amended Act, we cannot prosecute all dealers merely because they fail to pay the amount within the due date. It is only under specified circumstances the dealer can be prosecuted. If a dealer with the intention to obstruct or delay the recovery of the amount is about to leave the State, or about to dispose of any part of the property, it is only under these circumstances he can be prosecuted and that too with the previous sanction of the Deputy Commissioner of the District not the Sales Tax Deputy Commissioner.

Sri S. GOPALA GOWDA.—No trader can be brought under that provision.

Mr. SPEAKER.—But the Deputy Commissioner must satisfy before he gives an order for prosecution.

Sri Kadidal MANJAPPA.—The provisions contained here are analogous to the provisions contained in the Civil Procedure Code for attaching the property before judgment. Therefore, I am convinced that hereafter, there will not be room for the merchants to complain that the Government is harassing them by prosecuting them unnecessarily in all cases.

The suggestion of my friend Sri Mulka Govinda Reddy can be considered by the Select Committee.

Sri Gopala Gowda suggested that the procedure that we adopt including the land revenue can as well be adopted in the case of Sales Tax. Sir, in the case of land revenue, it is a paramount charge on the land if the holder fails to pay the assessment due in respect of land. We take steps to forfeit the holding and later on sell it. Here the Sales-tax is not a paramount charge on the commodities which the dealer deals.

Some of the suggestions made by the Hon'ble Members can be considered by the Select Committee. As regards Section 11, I must straightaway say that it is not the intention of Govesnment to have some residuary power because under the scheme of the Bill two alternative remedies are open to the dealer. He may choose to approach the Revenue Board or the Appellate Tribunal. In view of this scheme, option has been given to the dealer to choose whether he likes the case to be decided by Government or by the Tribunal. With that intention this provision has been incorporated in the Bill.

Sri Mulka GOVINDA REDDY.—You get it decided by Government, but no option is given to him, for the reference of the case to the Revenue Board.

Sri Kadidal MANJAPPA.—Automatically these things are transferred to the Appellate Tribunal.

Sri Mulka GOVINDA REDDY.—If you want these cases to be transferred, there is no provision ?

Sri Kadidal MANJAPPA. – But there is similar provision in the Revenue Board. After the Revenue Board is constituted, all the pending cases will be transferred to the Board. Sir, if there are any other suggestions, those suggestions can be considered by the Select Committee. At this stage, I do not want to say much.

Mr. SPEAKER.—The question is:

"That the Mysore Sales Tax (Amendment) Bill, 1955, be taken into consideration."

The motion was adopted.

Sri Kadidal MANJAPPA.—Sir, I beg to move:

"That the Mysore Sales Tax (Amendment) Bill, 1955, be referredto a Select Committee consisting of the following members with instructions to present the reportwithin three days: –

Sriyuths—

1. V. M. Mascarenhas
2. M. Linganna
3. K. Pattabhiraman
4. P. R. Ramaiya
5. B. P. Nagarajamurthy
6. M. Palaniyappan
7. T. C. Basappa
8. R. Anantaraman

and the Mover"

Mr. SPEAKER.—The question is:

"That the Mysore Sales Tax (Amendment) Bill, 1955, be referred to a Select Committee consisting of the following members with instructions to present the report within three days:—

Sriyuths—

1. V. M. Mascarenhas
2. M. Linganna
3. K. Pattabhiraman
4. P. R Ramaiya
5. B. P. Nagarajamurthy
6. M. Palaniyappan
7. T. C. Basappa
8. R. Anantaraman"

The motion was adopted.

Mr. SPEAKER.—Under rule 56, the Minister for Law and the Minister for Revenue are the members of the Select Committee.

Under Rule 57 (1), I appoint the Minister for Law as the Chairman of the Committee.

Tomorrow both the Motor Vehicles (Amendment) Bill and also the Tenancy (Amendment) Bill will be taken into consideration.

Now the House will rise and meet at 12 o'clock tomorrow.

The House adjourned at Fifty-five Minutes past Four of the Clock to meet again on Thursday, the 7th April 1955 at Twelve of the Clock.

WD 4508—GPB—550—21-9-55